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With grateful acknowledgments of
S. H. Oliver

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REPORT

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OF THE

UNIV. OF MICH.
OCT 18 1909

Treasurer and Receiver-General

OF THE

COMMONWEALTH OF MASSACHUSETTS,

INCLUDING HIS REPORT AS

TAX COMMISSIONER,

FOR THE YEAR ENDING

DECEMBER 31, 1865.

BOSTON:
WRIGHT & POTTER, STATE PRINTERS,
No. 4 Spring Lane.
1866.

HOUSE..... .....No. 75.

REPORT

OF THE

Treasurer and Receiver-General

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DECEMBER 31, 1865.

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No. 4 Spring Lane.
1866.

Commonwealth of Massachusetts.

TREASURER'S OFFICE, BOSTON,
January 13, 1866.

Hon. JAMES M. STONE, *Speaker of the House of Representatives:*

SIR,—I have the honor to transmit, through your hands, to the Legislature of Massachusetts, my Annual Report as Treasurer and Receiver-General of the Commonwealth, for the year ending December 31, 1865, together with my Report as Tax Commissioner for the same year.

Very respectfully,
Your obedient servant,

HENRY K. OLIVER,
Treasurer and Receiver-General.

Commonwealth of Massachusetts.

OFFICE OF THE TREASURER AND RECEIVER-GENERAL,
January 3d, 1866.

To the Honorable Senate and House of Representatives :—

The undersigned, Treasurer and Receiver-General of this Commonwealth, asks leave to present the customary Annual Report of the business of the department intrusted to him, for the year 1865, the fifth, and, by constitutional limitation, the closing year of his successive eligibility to the office.

This Report will set forth the amounts in detail of all receipts into the treasury, and all payments therefrom, during the year aforesaid, to which, in accordance with section 19th, of chapter 15th of the General Statutes, is added a detailed statement of all warrants unpaid, and the names of the several parties entitled thereunder to moneys from the treasury. A statement is likewise subjoined of the several Funds, (Sinking and other,) under his official keeping.

The total receipts in revenue for the year 1865, were	$7,268,661 96
Total receipts on account of Sinking Funds, Loans and other accounts, ...	16,072,516 59
Cash on hand January 1, 1865, ...	1,534,985 22
Being an aggregate of	$24,876,163 77
The total payments on account of ordinary expenses were	$6,604,127 91
Total payments on account of sundry Funds, Loans and other accounts, ...	17,312,662 09
Cash on hand January 1, 1866, ...	959,373 77
Being an aggregate, as before, of	$24,876,163 77

Under the care of the Treasurer are all the securities belonging to the several Funds following:—

The Massachusetts School Fund, being now .	$2,000,000 00
The Todd Normal School Fund, being now .	11,900 00
The School Fund for Indians, being now .	2,500 00
The Rogers Book Fund, being now . .	1,000 00
The Almshouse Loan Fund, being now . .	99,825 84
The Charles River and Warren Bridges Fund,	95,606 17
The Debt Extinguishment Fund, being 6,561 shares in Western Railroad, which, at $135 per share, is	785,735 00
The Back Bay Lands Fund, ...	367,156 26
The Union Loan Sinking Fund, ...	2,447,157 82
The Western Railroad Loan Sinking Fund, .	2,481,680 19
The Norwich and Worcester Railroad Loan Sinking Fund, ...	193,745 07
The Troy and Greenfield Railroad Loan Sinking Fund, ...	80,376 09
Bounty Loan Sinking Fund, ...	129,249 01
Agricultural Fund, ...	76,500 00
Essex Bridge Fund, ...	5,578 19
	$8,701,509 64

For the safe keeping of all which the Treasurer is responsible.

This amount is an increase over the amount at close of 1864, of $312,493.69.

Of the Debt Extinguishment Fund, there have been sold during the year 1,155 shares of the Western Railroad Stock, (together with the rights to subscribe for stock which said shares carry,) yielding $166,408.61. This sum was applied to the redemption of so much of the Lunatic Hospital scrip as fell due in 1865.

The Hassanamesset Indian Fund, forty-nine dollars, which has been for a long period of years reported as one of the Funds of the Commonwealth, has been absorbed into the treasury—the Indians of that tribe, a Worcester County tribe, being all dead.

Of the Bounty Fund Loan of 1864, Messrs. Blake, Bro. & Co., have taken $4,000,000 worth in Sterling Bonds on foreign

account, leaving unissued, of the entire Fund of $10,000,000, a balance of $1,420,000, the rest having been previously issued in Federal Scrip.

The fiscal affairs of the Commonwealth, notwithstanding the strain to which they have been subjected, are in the highest degree satisfactory; and the financial credit of Massachusetts stands unsurpassed at home and abroad. She has promptly met all legitimate demands, paying the principal and interest on her bonds in gold, at their maturity. The several details of her financial affairs are given in the report of the State Auditor, and the specific items of receipts and payments are appended hereunto. All her institutions—eleemosynary, educational, correctional, and all others—have been kept in full and successful operation; and while sustaining her full share of the burdens of the past war, she has omitted none of the obligations of peace, and neglected none of the duties owed to her people.

The following table indicates the total receipts and expenditures of the Commonwealth during the five years of my official service, and I ask special attention thereto.

Cash on hand January 1, 1861, ...	$154,841 58
Receipts in revenue during five years—1861 to 1866, ...	24,432,634 43
Receipts on account of Sinking and other Funds, Loans, and other accounts, . .	53,348,209 08
	$77,935,685 09

Total payments on account of ordinary expenses, ...	$22,041,817 22
Total payments on account of Sinking and other Funds, and other accounts, . .	54,934,494 10
Cash on hand January 1, 1866, as before, .	959,373 77
	$77,935,685 09

It may not be uninteresting to add here a table made up from the books of the department, giving the several amounts of cash received for each of the several decades of the present century to the year 1860, inclusive. Such a table will be indicative of the gradual growth of the Commonwealth.

Decades.	Receipts.	Average for each year.
1801 to 1810	$3,749,510 75	$374,951 07
1811 " 1820	6,029,404 56	602,940 45
1821 " 1830	4,195,042 83	419,504 28
1831 " 1840	9,012,069 78	901,206 97
1841 " 1850	10,848,186 72	1,084,818 67
1851 " 1860	25,821,424 53	2,582,142 45
	$59,655,639 17	$994,260 65

For the last five years the receipts were as follows :—

1861, ...	$8,978,384 26
1862, ...	7,600,720 31
1863, ...	12,570,595 89
1864, ...	25,289,964 50
1865, ...	23,341,178 55
Total, ...	$77,780,843 51
An average of	$15,556,168 70

Or, for the five years of my official service, $18,125,204.34 *more than were received into the State treasury since the beginning of the present century to the year* 1861.

By these tables, it appears that during these five years I have received and paid out an aggregate of $154,871,370.18—there being at this date of writing, January 1, 1866, a balance in the treasury of $959,373.77. It also appears that the total payments for these five years, amounting to $76,976,311.32, give an average payment for each year of $15,395,262.26—or, *two millions more than the annual expenditure for ordinary purposes of the whole United States during the administration of John Quincy Adams.*

SUITS AGAINST DELINQUENT CORPORATIONS.

On the 5th of January, inst., I addressed a note to the Attorney-General on the subject of suits between the Commonwealth and certain corporations, to which the following reply was received :—

COMMONWEALTH OF MASSACHUSETTS.

ATTORNEY-GENERAL'S OFFICE, BOSTON,
30 Court Street, January 6, 1866.

Hon. H. K. OLIVER, *Treasurer, &c.*

Dear Sir,—Your letter of January 5, requesting to be informed of "the *status* of the suits in hand against the several delinquent corporations, with a list of them," &c., is received.

The following actions are pending under the Act now repealed, levying a tax on the stock of non-resident stockholders.—St. 1863, c. 236.

1. Henry K. Oliver, Treasurer, *vs.* Booth Cotton Mills.
2. Henry K. Oliver, Treasurer, *vs.* Firemen's Insurance Company.
3. Henry K. Oliver, Treasurer, *vs.* Webster Bank.
4. Henry K. Oliver, Treasurer, *vs.* Washington Mills.
5. Henry K. Oliver, Treasurer, *vs.* Eastern Railroad Company.

All these cases are pending in the Superior Court in Suffolk County, and all of them, except the last one, (which is continued in the Superior Court to await the decision of the others,) were argued in the month of March last in the Supreme Judicial Court, on appeal from judgments for the plaintiff rendered in the Superior Court, but have not yet been decided.

Actions are also pending in the Superior Court in Suffolk County, against several mining companies for a failure to pay the tax imposed by Statute 1864, chapter 208. The following is a list of them:—

1. Henry K. Oliver, Treasurer, *vs.* Colonial Gold Company.
2. Henry K. Oliver, Treasurer, *vs.* Halifax Gold Mining Company.
3. Henry K. Oliver, Treasurer, *vs.* Cornwall Copper Mining Co.
4. Henry K. Oliver, Treasurer, *vs.* Gilbert River Gold Mining Co.

Judgment was rendered for the plaintiff in all the cases in the Superior Court, and all were argued in November last in the Supreme Judicial Court, the first two on exceptions, and the others on appeal. They have not yet been decided.

The following actions are pending against Gas Companies, under Statute 1864, chapter 208, involving the question whether the value of mains, service pipes, and meters, should be included in the amount deducted for real estate and machinery under that statute.

In Bristol County.

1. Commonwealth *vs.* New Bedford Gas Light Company. (In Superior Court. Continued to await Lowell Gas Light Company case.)

In Middlesex County.

2. Commonwealth *vs.* Lowell Gas Light Company. (In Supreme Judicial Court. Judgment rendered for plaintiff. To be argued on appeal.)

3. Commonwealth *vs.* Cambridge Gas Light Company. (In Superior Court. Continued to await No. 2.)

The following actions are pending against other Corporations under statute 1864, chapter 208—all in *Suffolk County.*

1. Commonwealth *vs.* Boston Wharf Company. (In Superior Court. Argued last November in Supreme Judicial Court on appeal from judgment for plaintiff. Not decided.)

2. Commonwealth *vs.* Hamilton Manufacturing Company. (In Superior Court. Argued last November in Supreme Judicial Court on appeal from judgment for defendant. Not decided.)

3. Commonwealth *vs.* New England Slate and Tile Company. (Tried in Superior Court without a jury, and continued for advisement.)

4. Commonwealth *vs.* Boston Water Power Company. (In Supreme Judicial Court. Not reached for trial.)

5. Commonwealth *vs.* Carey Improvement Company. (In Supreme Judicial Court. Not reached for trial.)

6. Commonwealth *vs.* Suffolk Railroad Company and Trustee. (In Superior Court. Entered at present term.)

The following actions are pending in the Superior Court in Suffolk County, against individuals to recover money paid from the treasury by mistake—(in the first case upon a forged order, and, in the second case, upon the order of a person having the same name as the person to whose order the money was intended to be paid.)

1. Commonwealth *vs.* Isaac J. Cutter. (Not yet tried. Will probably be tried at the present term.)

2. Commonwealth *vs.* Charles B. Jennings. (Defendant defaulted, and case continued to present term for judgment by agreement.)

I am, very respectfully yours,

CHESTER I. REED, *Attorney-General.*

CLOSE OF CONNECTION WITH BANKS.

During the year past the sum of $3,135,500 having been paid to cancel demands of certain banks for loans to the State, a small balance of $30,000 alone remained unpaid January 1st, the settlement of which is delayed,* in consequence of an unpaid tax claimed to be due to the State from the bank. All the banks in the State, excepting that at North Bridgewater, having become National banks, the bank tax heretofore paid

*Now paid, January 13th.

into the treasury mainly ceases, the connection between the banks and the Commonwealth is closed, and all laws on the statute books relating to banks and banking have become inoperative, with that single exception.

SOLDIERS' ALLOTMENTS AND BOUNTIES.

Total allotments received during the year 1865,	$244,924 60
Of this sum there was from—	
United States paymasters, ...	$69,990 59
Massachusetts paymaster, ...	86,417 01
Allotment commissioners, ...	88,517 00
	$244,924 60

The above sum has all been paid or placed to the credit of the soldiers, with the exception of $304, recently received into the treasury.

Total allotments since April, 1862, when the first sums were received, viz.:—

1862, ...	$202,905 56
1863, ...	888,310 26
1864, ...	1,899,212 05
1865, ...	244,924 60
	$3,235,352 47

MONTHLY BOUNTIES.

Amount paid in 1865, including $1,005,000 to the State paymaster, ...	$1,937,983 71
Paid in 1864, after deducting sums cancelled by order of the adjutant-general on account of desertions, &c., ...	1,006,907 57
Total, ...	$2,944,891 28

The amount paid from the treasury covers only such rolls as were made from March 1, 1864, to March 1, 1865, inclusive.

Since the last named date, the rolls have been made up for and paid by the State paymaster, as provided by the Act of the last legislature.

There are now but two regiments in the service, viz.: the 24th and 30th, and these will not probably require pay much longer. More will be required on their account.

BOUNTIES TO VOLUNTEERS.

The amount paid on this account during the past year, including the sum of $450 for bounties prior to October 17, 1863, is . .		$722,888 00
There was paid in the year—		
1863, ...	$621,476 86	
1864, ...	8,711,855 00	
		9,333,331 86
Total, not including monthly bounties, . .		$10,056,219 86
Add for monthly bounties, ...		2,944,891 28
Total, ...		$13,001,111 14

INTEREST TO MASSACHUSETTS VOLUNTEERS.

The amount paid in 1865 for interest on moneys deposited by our soldiers, ...		$18,192 76
1862, ...	$107 32	
1863, ...	731 57	
1864, ...	3,791 00	
		4,629 89
Total, ...		$22,822 65

MASSACHUSETTS VOLUNTEERS.

Under this head are placed all those sums which are allotted by the soldiers to remain on interest, whether from United States pay or Massachusetts bounties, monthly or otherwise.

The amount received and placed to this account in 1865 was		$304,304 03
Received in 1862, ...	$40,348 06	
1863, . . .	90,147 10	
1864, . . .	460,319 55	
		590,814 71
Total, ...		$895,118 74

On account of the above there have been opened over five thousand different accounts, of which there are now unpaid about 1,250, amounting to $130,070.24.

Of this sum about $5,000 is for allotments prior to the close of the year 1863.

A further sum of over $56,000 remains unpaid on account of bounties at $50 and $325 each, deposited by the State paymaster, and the balance, say about $69,000, is for monthly bounties allotted since March 1, 1864, when the payments commenced.

It is likely that more or less of all these sums will remain in the treasury unpaid, as the men to whom the money belongs have, many of them, disappeared by decease, or otherwise, without leaving any information by which their heirs can be discovered.

It will be a question for future consideration, whether some steps should not be taken to ascertain as far as practicable to whom these several sums should be paid, so that finally the accounts may be closed, and justice done to all concerned.

The advantages of the system of allotments established by our legislature under the Act of Congress, which permits the soldier to transmit a portion of his pay or bounties to the State treasury for payment to his friends, or deposit on interest without risk or expense to himself, must be sufficiently obvious to all.

But it is only those who have been charged with the duty of carrying the system into effect who can fully realize the care and responsibility which it has involved, or the full extent of the benefits which have accrued to the soldiers and their families.

It is when the men have returned home on furlough, without funds from the general government, which should have paid them, that we have seen some of the advantages of a deposit here of money, which might otherwise have been expended without adequate consideration. And, it has been equally satisfactory to know that the sums forwarded to the families and friends of the soldiers have been of much more service than if spent in the camp, as in many cases would have been done.

We can only regret, that the delays and irregularity in payment on the part of the general government, (unavoidable, perhaps, under the circumstances,) and the enhanced cost of all the soldier had to purchase, have contributed to diminish very much the benefits which we ought to have secured under our system.

The evil consequences of delayed and irregular payment, the

legislature of 1863, upon recommendation of the governor, attempted to obviate, by providing that the Commonwealth would assume the payment of her own troops, which would have been entirely practicable, and enabled us to retain more of the pay at home.

But this was not permitted by Congress, though for what reason is unknown.

LIMIT OF TERM OF SERVICE OF STATE TREASURER.

On retiring from this office, I may be justified in suggesting a review of the constitutional provision which limits the official period of its incumbent. It is certainly obvious that there is no logical connection between the cause assigned and the result to be produced by the limiting provision of the Constitution. That instrument declares, (Chapter II., Section IV., Article II.,) that the Treasurer shall not be eligible more than five years successively, in order that the citizens of the Commonwealth may be assured that the moneys remaining in the public treasury upon the settlement of the public accounts, are their property. It is not easy to see how the going out of a Treasurer at the end of five years will produce that result. A dishonest man will be very likely to devise wrong in a much less period of time than five years—or five months, or five weeks. And upon a dishonest man, no amount of bonds are a restraint, not even the bonds of $100,000 required of the Treasurer of Massachusetts. I have in one day received eight times the amount of my bonds—the greater part of it in drafts from the general government on the sub-treasurer at Boston. The fact is, the limit is unwise, and, under the present system of public accounts, with a State Auditor, acting as a quasi administrator of all laws relating to appropriation and expenditure, and a virtual protector of the treasury, unnecessary as well as unwise. Its operation is to deprive the treasury of the experience and skill acquired in a five years' service, by which time the incumbent must have become an expert, and to put in his place a new man, untried, and generally an inexpert.

Previous to the establishment of the Auditor's office in 1849, the accounts or bills to be paid by the Treasurer were first to be audited or allowed, either by himself, by the governor and council, or by a committee chosen annually by the legislature.

One of the reasons for creating the office of Auditor was, that there might be one place where all the claims against the State could be found. And there was besides a growing necessity for some uniform mode of action, which could not otherwise be obtained.

The importance of the office was at first fully appreciated by but few. But this is universally conceded now; and those who were active in its creation can, with good reason, congratulate themselves on the success of their efforts.

The operative checks by the auditing department are as follows:—

All bills against the Commonwealth go to the Auditor of accounts; THEY NEVER *come to the Treasurer*. The Auditor examines them, to see if they are correctly cast; if the party contracting them had authority to do so; if the appropriation to which they belong is sufficient to meet them; and, finding all correct, he so certifies to the governor and council, who, after examination again by a sub-committee, order the drawing of a warrant for their payment, which warrant is signed by the chairman of the council-committee on bills, by the secretary of State, and by the governor. The warrant is then transmitted to the Treasurer, and he pays the party or parties named therein. The books of the Auditor and Treasurer are, customarily, compared every month, and always at the end of every year, and their agreement indicates that all is right in the treasury. The present system of guards and restraints is reinforced likewise by periodical examinations by committees of the legislature and of the council. *There is actually no need of the limit established to the incumbency.*

No gentleman of large financial experience, unless he have private means to fall back upon, and leisure which he wishes to employ, will be swift to accept an office the salary of which, under times of high prices like the present, *will not pay his expenses*,—a very embarrassing fact, *which operates with impartial and uniform severity upon every head of department and clerk therein in the service of the Commonwealth.* If it then be asked why anybody accepts office, the reply is that they who do accept and serve, *are poor men*, and they go in on the reason which induced the apothecary to sell poison to Romeo—"My poverty and not my will consents;" or prompted by the

homely proverb, that "half a loaf is better than no bread." Any gentleman of financial experience and ability, can command twice the salary at least, allowed to the State Treasurer.

The retiring Treasurer has served five years, on an average salary, *paid in depreciated currency*, of $2,300 per annum. He has each year given new bonds for $100,000, and has received and paid out more than $154,000,000, and been held responsible for the safe keeping of Sinking and other Funds of the Commonwealth, now amounting to nearly $9,000,000, and been likewise held responsible for all losses to the treasury, and for the honesty of all the clerks of the office; and these clerks have increased in number from two in 1861 to thirty-two in 1864, and were twenty-two in 1865. They may in 1866 be somewhat diminished in number.

This $2,300 per annum, in depreciated currency, has not been worth, at the most, for the last three years, more than $1,500; and in similar depreciated currency have all the parties employed by the State been paid—from the governor and judges of the supreme court, down to the humble fireman who tends the State House fires.

Massachusetts, most honorably and wisely, pays the principal and interest of her bonds *in gold*, and thereby maintains her credit at home and abroad at the highest point. Would it not be equally wise and honorable to pay her public servants the full value of the "penny for which she agreed with them?" Does it comport with the dignity of a great Commonwealth to do otherwise?

I thank the good people of Massachusetts for their confidence in me, shown by five successive elections to this office, and gratefully recall the fact, that nothing but pleasant intercourse has ever occurred between the office and parties having business therein. I thank, also, with deep earnestness and sincerity, the several employés connected with the department, and commend them, for capability and integrity, most fully and heartily to my successor.

I have the honor to remain, very respectfully,
Your obedient servant,

HENRY K. OLIVER,
Treasurer and Receiver-General of Massachusetts.

During the passage of the preceding Report through the press, a special committee of the legislature having examined, with minute exactness, the securities and other property of the Commonwealth, in my hands as Treasurer, made the following Report:—

COMMONWEALTH OF MASSACHUSETTS.

IN SENATE, January 18, 1866.

The Joint Special Committee appointed January 11th, to examine the securities and other property in the hands of the Treasurer and Receiver-General of the Commonwealth, report that they have carefully and thoroughly examined the same, found them to agree with the schedule, and have seen the whole turned over from the late Treasurer into the hands of the present incumbent.

E. R. MUDGE, *Chairman Committee.*

The money in Treasury being a cash balance of $1,700,403.70, and all the securities and other property in my hands having been thus turned over to my successor, Hon. Jacob H. Loud, I have received from that gentleman a receipt therefor as follows:—

COMMONWEALTH OF MASSACHUSETTS.

TREASURY OFFICE, BOSTON, January 18, 1866.

Received of Henry K. Oliver, retiring Treasurer of this Commonwealth, all and singular the moneys, bonds, notes, and other things described in foregoing schedule,* together with the books and papers pertaining to the treasury office of this Commonwealth; and I have signed duplicate receipts for the same this day.

(Signed,) JACOB H. LOUD,
Treasurer and Receiver-General of the Commonwealth.

Witness—D. H. Rogers, T. E. Baker.

* This schedule, in duplicate, agreeing with the books of the State Auditor and of the Treasury office, and containing a minute catalogue in detail of all the property, accompanied the above receipts. Of these duplicates, one is lodged with the Secretary of State, and one the retiring Treasurer takes as his own voucher.

HENRY K. OLIVER, *Ex-Treasurer.*

BOSTON, January 31, 1866.

RECEIPTS, PAYMENTS, AND STATEMENTS IN DETAIL.

RECEIPTS.

From Revenue.

State Tax of 1864,		$138,960 00
State Tax of 1865,		4,550,317 00
Percentage on State Tax,		149 75
Annual Insurance Tax,		102,866 94
Semi-annual Insurance Tax,		98,296 40
Savings Bank Tax,		364,591 36
Bank Tax,		284,975 14
Alien Estates,		2,044 80
Alien Passengers,		15,112 00
Courts of Insolvency,		8,759 50
Secretary's Fees,		2,679 86
Justices and other Commissions,		6,490 00
Auditor's Extra Clerks,		193 06
Expenses of Supreme Judicial Court,		381 70
Life Insurance Companies,		3,825 70
Restitution Money,		30 00
Witness Fees,		57 64
Commissioners on Wrecks,		199 36
Expenses of State Reform School,		9,044 37
Expenses of Nautical Branch State Reform School,		3,654 94
Street Railways,		4,426 61
Expenses of State Prison,		50,106 44
Peddlers' Licenses,		4,372 00
Interest on Union Fund,		102,690 00
Interest on Deposits,		20,085 45
Interest on Bounty Fund Loan,		32 74
Gas Light Companies,		482 35
Board State Charities,	$8,355 78	
Board State Charities, Yacht Whisper,	812 75	
		9,168 53
Soldiers' Record Books,		24 34
Railroad Companies,		1,340 00
Plymouth Records,		165 00
Coal and Mining Companies,		29,831 32
Corporation Tax,		1,301,754 75
Dividend Tax,		58 66
Repairs, Improvements, and Furniture,		10 00
Premium on Bounty Fund Loan,		151,484 25
Total Revenue Receipts,		$7,268,661 96

Revenue Receipts brought forward, ...		$7,268,661 96
FROM FUNDS, &c.		
Bonds and Mortgages Railroad Companies, .	$75,000 00	
Western Railroad Loan Sinking Fund, . .	40,000 00	
Mass. School Fund, ...	108,872 82	
Alms House Loan Fund, ...	11,263 82	
Back Bay Lands Fund, ...	1,711 12	
Interest on Back Bay Lands Fund, . . .	34,718 85	
Charles River and Warren Bridges Fund, .	12,748 57	
Essex Bridge Fund, ...	5,369 42	
Debt Extinguishment Fund, ...	166,408 61	
Todd Normal School Fund, ...	5,800 00	
Temporary Loan, ...	15,000 00	
Income Massachusetts School Fund, . . .	111,769 72	
Bounty Loan, ...	4,926,404 16	
Bounty Loan, ...	90,669 01	
Income Todd Normal School Fund, . . .	845 15	
Income Fund for Indians, ...	166 25	
Income Rogers Book Fund, ...	60 00	
Norwich and Worcester Railroad, ...	24,000 00	
Eastern Railroad, ...	23,125 00	
Mass. War Loan, ...	18,000 00	
Mass. Volunteers, ...	304,304 03	
Union Loan Sinking Fund, ...	309,088 95	
Returned Allotments, ...	10,056 53	
Volunteer Bounties, ...	131,026 00	
Agricultural Fund, ...	56,709 25	
Deposit Loan, ...	4,218,491 07	
Allotment Rolls, ...	244,924 60	
Seven and 3-10 Loan, ...	4,726,582 86	
Provost-Marshal, ...	68,947 90	
Troy and Greenfield Railroad, Interest, . .	11,548 75	
Enlistment of Recruits, ...	1,192 64	
Notes and Mortgages Back Bay Lands, . .	235,317 24	
Commissioners on Back Bay, ...	82,394 27	
		$16,072,516 59
Total amount of Receipts from all sources, ...		$23,341,178 55
Cash on hand Jan. 1, 1865, ...		1,534,985 22
		$24,876,163 77

PAYMENTS.

On Account of Revenue.

Executive Department.		
Governor's Salary,	$4,875 00	
Governor's Secretary,	1,550 00	
Governor's Messengers,	1,465 01	
Lieutenant-Governor and Council,	9,492 00	
Council Military Contingent,	8,415 36	
Council Contingent,	1,250 81	
Council Postage, Printing, &c.,	650 58	
		$27,698 76
Secretary's Department.		
Secretary's Salary,	$2,500 00	
Secretary's First and Second Clerk's Salary,	3,406 66	
Secretary's Extra Clerks,	13,058 00	
Secretary's Messenger,	1,000 01	
Secretary's Incidentals,	5,821 19	
		25,785 86
Treasurer's Department.		
Treasurer's Salary,	$2,958 33	
Treasurer's 1st and 2d Clerks,	4,990 01	
Treasurer's Extra Clerks,	8,901 64	
Treasurer's Incidentals,	6,643 42	
Tax Commissioner's Department,	13,769 05	
		37,262 45
Auditor's Department.		
Auditor's Salary,	$2,500 00	
Auditor's Clerk's Salary,	1,816 67	
Auditor's Extra Clerks,	4,216 67	
Auditor's Incidentals,	364 64	
		8,897 98
Sergeant-at-Arms.		
Sergeant-at-Arms' Salary,	$2,400.00	
Watchmen and Fireman,	4,710 04	
Fuel and Light,	4,763 02	
Repairs, Improvements, &c.,	6,847 57	
Printing, Postage, &c.,	394 30	
Legislative Contingent,	2,440 32	
		21,555 25
Carried forward,		$121,200 30

Brought forward,		$121,200 30
Attorney-General's Department.		
Attorney-General's Salary,	$2,500 02	
Attorney-General's Clerk,	1,200 00	
Attorney-General's Fees, Costs, &c.,	1,011 80	
Attorney-General's Expenses,	345 56	
Attorney-General's Incidentals,	228 31	
Attorney-General's Law Library,	233 53	
District-Attorneys,	12,800 00	
		18,319 22
Board of Agriculture.		
Secretary's Salary,	$2,000 00	
Secretary's Clerk's Salary,	1,613 33	
Printing and Expenses,	12,623 82	
Members' Travelling Expenses,	1,086 43	
Agricultural Societies,	14,400 00	
Incidentals of Board,	87 82	
Pleuro-Pneumonia,	5,622 84	
State Cabinet,	396 98	
Agricultural College,	16,155 42	
		53,986 64
Bank Commissioners.		
Bank Commissioners' Salary,	$6,600 03	
Bank Commissioners' Clerk,	1,775 00	
Bank Commissioners' Incidentals,	174 65	
		8,549 68
Insurance Commissioners.		
Insurance Commissioners' Salary,	$3,000 00	
Insurance Commissioners' Incidentals,	321 01	
Insurance Commissioners' Clerks,	3,825 70	
		7,146 71
Judiciary Department.		
Judges Supreme Judicial Court,	$24,166 66	
Clerk Supreme Judicial Court,	3,000 00	
Expenses Supreme Judicial Conrt,	1,342 40	
Judges Superior Court,	36,075 00	
Judges Probate and Insolvency,	17,200 00	
Registers Probate and Insolvency,	16,800 00	
Assistant Registers Probate and Insolvency,	5,300 00	
Reporter of Decisions,	300 00	
Expenses Courts of Insolvency,	1,193 44	
Justices Police Courts,	32,341 67	
Clerks Police Courts,	14,810 00	
Term Reports,	1,816 75	
		154,345 92
Carried forward,		$363,548 47

Brought forward,		$363,548 47
Legislative Department.		
Senate Compensation,	$21,812 00	
Senate Mileage,	387 00	
Clerks, Senate and House,	5,300 00	
Blanks and Circulars for Senate,	607 65	
Stationery for Senate,	976 00	
House Compensation,	127,532 00	
House Mileage,	2,189 00	
Chaplains for Senate and House,	600 00	
Circulars and Blanks for House,	700 00	
Stationery for House,	2,320 83	
Preacher of Election Sermon.	100 00	
Doorkeepers, Messengers, and Pages,	9,536 92	
Printing and Binding for Senate and House,	40,515 82	
Printing General Laws,	15,335 32	
Printing Public Documents,	34,997 84	
Printing Blue Book,	3,262 12	
Witness Fees before Committees,	115 08	
Expenses of Committees,	5,310 72	
Valuation Committee,	8,895 00	
Valuation Books,	1,784 74	
Bank Returns,	500 00	
State Library,	2,300 00	
Librarian,	1,650 00	
Librarian Clerks,	990 00	
		287,718 04
Charitable.		
Expenses Tewksbury Almshouse,	$81,186 39	
Expenses Monson Almshouse,	50,017 24	
Expenses Bridgewater Almshouse,	41,127 75	
Expenses Rainsford Island Hospital,	22,866 52	
Indians,	3,231 20	
State Paupers,	97,265 29	
Pensions,	367 00	
Gratuities,	100 00	
Washingtonian Home,	4,500 00	
Eye and Ear Infirmary,	2,500 00	
State Paupers' Transportation,	9,913 78	
Asylum for Deaf and Dumb,	16,012 41	
Idiotic School,	12,000 00	
Board State Charities,	20,588 03	
Asylum for Blind,	16,000 00	
Expenses of Bastardy Cases,	1,000 00	
Discharged Soldiers' Home,	16,000 00	
Soldiers' National Cemetery,	4,277 45	
Carried forward,	$398,953 06	$651,266 51

Brought forward,	$398,953 06	$651,266 51
Rainsford Island Hospital Buildings,	483 48	
Bridgewater Almshouse,	144 72	
Tewksbury Almshouse,	12,724 56	
Monson Almshouse,	3,514 83	
Western Lunatic Hospital,	8,873 50	
		424,694 15
Military Department.		
Medical Supplies,	$195 55	
Military Accounts,	24,018 97	
Adjutant-General's Salary,	2,500 00	
Adjutant-General's Clerk,	1,800 00	
Adjutant-General's Extra Clerk and Messengers,	26,067 65	
Adjutant-General's Incidentals,	5,482 45	
Arms and Equipments,	67,704 98	
Militia Bounty,	4,229 50	
Rent of Armories,	7,542 28	
Replacement of Flags,	2,724 00	
Quartermaster and Ordnance Department,	222,040 34	
Surgeon-General's Department,	13,627 75	
Expenses on account of United States,	659 80	
Cambridge Arsenal,	3,975 75	
Relief of Destitute Citizen Prisoners,	350 00	
Paymaster's Department,	14,386 64	
		397,305 66
Allotment Commissioners,	$1,079 76	
Blanks for State Aid,	244 51	
Agents for Invalid Soldiers,	23,331 85	
Pay of 54th and 55th Regiments,	27 00	
State Aid to Families,	2,246,219 22	
		2,270,902 34
Correctional.		
State Police,	$10,269 03	
State Reform School,	5,000 00	
Industrial School for Girls,	2,060 90	
Nautical Branch State Reform School,	31,805 63	
Arrest of Fugitives,	378 49	
Agents of Discharged Convicts,	1,476 87	
Expenses State Reform School,	55,848 16	
Expenses Nautical Branch State Reform School,	27,442 99	
Expenses Industrial School for Girls,	19,319 64	
Expenses Suppression of Counterfeiting,	1,419 00	
Expenses Mass. State Prison,	85,918 62	
Coroners,	346 00	
Asylum for Discharged Female Prisoners,	2,500 00	
		243,785 33
Carried forward,		$3,987,953 99

Brought forward,		$3,987,953 99
Interest.		
Interest on Deposit Loan,	$185,743 01	
Interest on Consolidated Statutes Scrip,	7,500 00	
Interest on Almshouse Scrip, 1852,	4,800 00	
Interest on Almshouse Scrip, 1853,	2,925 00	
Interest on Almshouse Scrip, 1854,	2,500 00	
Interest on State House Scrip, 1853,	2,950 00	
Interest on State House Scrip, 1854,	4,950 00	
Interest on Lunatic Hospital Scrip, 1852,	2,500 00	
Interest on Lunatic Hospital Scrip, 1853,	2,050 00	
Interest on Lunatic Hospital Scrip, 1857,	12,120 00	
Interest on Six per Cent. Scrip, 1856,	6,300 00	
Interest on Seven and 3-10 Loan,	96,173 74	
Interest on Public Debt Scrip,	17,455 00	
Interest on Union Fund Loan,	222,223 00	
Interest on Coast Defence Loan,	30,625 00	
Interest on Temporary Loan and Deposits,	164,460 17	
Interest on Bounty Fund Loan,	171,945 27	
Interest on Lunatic Hospital Scrip, 1854,	4,625 00	
Interest to Mass. Volunteers,	18,192 76	
Premium on Gold,	403,938 48	
Interest on Borrowed Coin,	289 72	
Interest on Mass. War Loan,	297 53	
Interest on Bounty Fund Loan,	3,057 50	
M. Johonnot Annuities,	1,588 88	
		1,369,210 06
Miscellaneous.		
Electoral College,	$179 00	
Hitchcock's Ichnology,	5,077 17	
Commissioners on River Obstructions,	982 76	
Insurance Tax Refunded,	46 50	
Statue of Horace Mann,	1,500 00	
Weights and Measures,	10 60	
Ladd and Whitney Monument,	2,000 00	
Bank Note Impressions,	62 19	
Street Railway Commissioners,	4,668 20	
Obsequies of the President,	1,529 56	
Experts,	400 00	
Inspector of Gas Meters,	3,000 00	
Commissioners on Harbors and Flats,	902 74	
Forgery,	524 66	
Emergency Fund,	3,582 00	
Rhode Island Boundary,	123 00	
Expense of Sale of Scrip and Engraving,	5,877 26	
Sheriffs' Accounts,	423 89	
Carried forward,	$30,889 53	$5,357,164 05

Brought forward,		$30,889 53	$5,357,164 05
Borrowed Coin,		6,159 02	
Corporation Tax,		1,157,169 07	
Deficient Appropriation, Treas. Extra Clerks,		2,141 74	
Census Statistics,		44,604 50	
Alien Passengers,		6,000 00	
			$1,246,963 86
Total payments on Revenue account,			$6,604,127 91

TRANSACTIONS WITH THE FUND ACCOUNTS, &c.

Payments.

Eastern Railroad Loan,		$75,000 00	
Western Railroad Loan Sinking Fund,		40,000 00	
Massachusetts School Fund,		136,212 50	
Back Bay Lands Fund,		40,000 00	
Interest on Back Bay Lands Fund,		25,044 90	
Charles River and Warren Bridges Fund,		9,781 30	
Essex Bridge Fund,		4,194 01	
Debt Extinguishment Fund,		170,000 00	
Commissioners Back Bay Lands,		68,549 17	
Temporary Loans,		3,135,500 00	
Income Massachusetts School Fund,		123,257 51	
Income Todd Normal School Fund,		332 00	
Income School Fund for Indians,		132 00	
Income Rogers Book Fund,		50 00	
Norwich and Worcester Railroad,		24,000 00	
Eastern Railroad,		25,000 00	
Massachusetts War Loan,		10,000 00	
Massachusetts Volunteers,		367,287 03	
Returned Allotments,		15,644 22	
Volunteer Bounty,		722,828 00	
Troy and Greenfield R. R. Co., Int.,	$106,851 65		
Commissioners,	511,923 70		
		618,775 35	
Agricultural Fund,		47,144 03	
Income Fund,		3,409 56	
Deposit Loan,		6,326,820 78	
Allotment Rolls,		258,291 09	
Military Fund,		11,193 55	
Monthly Bounty		1,937,983 71	
Seven and 3-10 Loan,		2,598,534 81	
Provost-Marshal,		326,603 47	
Coast Defence,		47,542 30	
Notes and Mortgages Back Bay Lands,		124,444 14	
Enlistment of Recruits,		19,106 66	
			17,312,662 09
Grand total of Payments,			$23,916,790 00

Brought forward, ...		$23,916,790 00
Cash on hand, Jan. 1, 1866.		
For account of Eastern Railroad Company, .	$11,625 00	
For account of Norwich and Worcester Railroad Company, ...	12,000 00	
For account of Massachusetts School Fund, .	43,251 73	
For account of Almshouse Loan S. Fund, .	53,825 84	
For account of Charles River and Warren Bridges Fund, ...	6,106 17	
For account of Essex Bridge Fund, . .	5,578 19	
For account of Todd Normal School Fund, .	5,800 00	
For account of Income Normal School Fund, .	845 15	
For account of Masssachusetts Volunteers, .	130,070 24	
For account of Six per Cent. Scrip, 1856, .	1,000 00	
For account of Returned Allotments, . .	257 79	
For account of Income Massachusetts School Fund, ...	12,503 82	
For account of Rogers Book Fund, . .	1,000 00	
For account of Income Book Fund, . .	60 00	
For account of Commissioners B. B. Lands, .	55,747 93	
For account of Premium on Recruits, . .	325 00	
For account of Provost-Marshal, . . .	4,500 00	
For account of Bounty Loan Sinking Fund, .	129,249 01	
For account of Back Bay Lands Fund, . .	101,711 12	
For account of Union Loan Sinking Fund, .	309,088 95	
For account of Coast Defence Loan, &c., .	74,827 83	
		959,373 77
Grand total as per page 4, ...		$24,876,163 77

STATEMENT

In detail, of the Securities pertaining to the various Funds, belonging to the Commonwealth, in the Treasury, January 1st, 1866.

MASSACHUSETTS SCHOOL FUND.

Hills & Brother, note secured by mortgage of stores on Utica and South Streets, Boston,		$15,000 00
City and Town Scrip.		
Town of Clinton, note, balance,	$9,500 00	
Hopkinton, 2 notes,	6,000 00	
North Chelsea, 1 note,	6,000 00	
Plymouth, 3 notes,	17,500 00	
Provincetown, 1 note,	5,600 00	
Needham, 1 note,	5,000 00	
Brookline, 2 notes,	11,400 00	
City of Roxbury, 1 note,	20,000 00	
Town of North Bridgewater, 1 note,	2,000 00	
Malden, 1 note,	12,500 00	
Watertown, 1 note,	6,500 00	
Orono Bonds,	16,370 00	
City of Portland Bonds,	124,000 00	
Boston Bonds,	10,000 00	
Town of Adams Bonds,	40,700 00	
Williamstown,	32,200 00	
Newton, note,	32,000 00	
		357,270 00
State Scrip.		
Massachusetts Revision of Statutes Scrip, 1860,	$40,000 00	
Massachusetts Almshouse Scrip, 1853,	39,000 00	
Massachusetts Lunatic Hospital Scrip, 1854,	17,000 00	
Massachusetts State House Scrip, 1854,	18,000 00	
Massachusetts Eastern Railroad Scrip,	150,000 00	
Massachusetts Troy and Greenfield R. R. Scrip,	311,000 00	
Massachusetts Back Bay Lands Scrip,	38,000 00	
State of Maine Scrip,	175,000 00	
Massachusetts Union Loan Scrip,	20,000 00	
		808,000 00
Carried forward,		$1,180,270 00

Brought forward,		$1,180,270 00
Western Railroad Stock, 3,765, cost par,	$376,500 00	
Western Railroad Stock, 1,037, cost par,	120,212 50	
		496,712 50
Notes and Mortgages for Back Bay Lands undivided,		279,765 77
Cash uninvested,		43,251 73
		$2,000,000 00

CHARLES RIVER AND WARREN BRIDGES FUND.

Town of Malden note,	$17,500 00	
North Chelsea note,	3,000 00	
North Chelsea note,	4,000 00	
City of Portland Bonds,	15,000 00	
Massachusetts State House Bonds, 1854,	40,000 00	
Massachusetts Eastern Railroad Bonds,	5,000 00	
Massachusetts Public Debt Bonds, 1861,	5,000 00	
		$89,500 00
Cash uninvested,		6,106 17
		$95,606 17

ALMSHOUSE LOAN SINKING FUND.

City of Boston Bonds,	$10,000 00	
Massachusetts State House Bonds, 1854,	14,000 00	
Massachusetts Lunatic Hospital Bonds, 1854,	8,000 00	
Massachusetts Eastern Railroad Bonds,	14,000 00	
		$46,000 00
Cash uninvested,		53,825 84
		$99,825 84

TODD NORMAL SCHOOL FUND.

Town of Winthrop, note,	$1,100 00	
Plymouth, note,	5,000 00	
		$6,100 00
Cash uninvested,		5,800 00
		$11,900 00

SCHOOL FUND FOR INDIANS.

Town of Winthrop, note,	$2,500 00

ROGERS BOOK FUND.

Cash uninvested,	$1,000 00

UNION LOAN SINKING FUND.

Massachusetts Union Loan Bonds, 6 pr. ct.,	$782,500 00	
Massachusetts Union Loan Bonds, 5 pr. ct.,	230,000 00	
Carried forward,	$1,012,500 00	

Brought forward,	$1,012,500 00	
United States Registered Bonds, 6 pr. ct.,	729,000 00	
United States Registered Bonds, 5 pr. ct.,	10,000 00	
Massachusetts Treasurer's Note,	386,568 87	
		$2,138,068 87
Cash uninvested,		309,088 95
		$2,447,157 82

DEBT EXTINGUISHMENT FUND.

Western Railroad Stock, 6,561 shares, $135,		$885,735 00

BACK BAY LANDS FUND.

Massachusetts Eastern Railroad Bonds,	$31,000 00	
Massachusetts Troy and Greenfield Railroad Bonds,	35,000 00	
Massachusetts Revision of Statutes Bonds,	40,000 00	
Massachusetts Back Bay Lands Bonds,	92,000 00	
		$198,000 00
Notes and Mortgages Back Bay Lands undivided,		67,445 14
Cash uninvested,		101,711 12
		$367,156 26

AGRICULTURAL FUND.

United States 10-40 Bonds,	$30,000 00	
United States 7-30 Treasury Notes,	46,500 00	
		$76,500 00

BOUNTY LOAN SINKING FUND.

Cash uninvested,	$129,249 01

ESSEX BRIDGE FUND.

Cash uninvested,	$5,578 19

Notes and Mortgages Back Bay Lands.

P. W. Chandler, 3 notes,	$3,166 80
W. S. Whitwell, 3 notes,	3,038 00
Edward S. Rand, 2 notes,	3,840 00
Franklin Evans, 7 notes,	11,715 94
Sydney Homer, 2 notes,	2,345 00
Henry Whitwell, 2 notes,	1,000 00
Nathaniel Silsbee, 1 note,	500 00
J. M. Ellis, 1 note,	878 50
Carried forward,	$26,484 24

Brought forward,	$26,484 24	
Gardner H. Shaw, 7 notes,	5,880 00	
E. H. Abbott, 1 note,	1,000 00	
George O. Shattuck, 2 notes,	$1,764 00	
J. P. Putnam, 2 notes,	1,764 00	
James Eaton, 4 notes,	11,246 50	
Charles Amory, 1 note,	1,848 00	
Wm. G. Prescott, 1 note,	2,184 00	
N. C. Munson, 7 notes	14,659 85	
Wm. Chadbourne, 3 notes,	5,624 26	
Henry A. Johnson, 1 note,	2,427 75	
Samuel G. Reed, 1 note,	500 00	
Robert Codman, 1 note,	2,427 75	
Joseph Shattuck, Jr., 2 notes,	4,855 50	
C. K. Kirby, 2 notes,	5,345 20	
H. C. Stephens, 1 note,	2,481 70	
E. I. Brown, 6 notes,	16,832 40	
Charles Francis, 8 notes,	27,390 00	
George Howe, 2 notes,	3,632 80	
Wm. G. Weld, 1 note,	104 92	
Henry W. Williams, 3 notes,	7,757 80	
Charles K. Darling, 1 note,	1,556 25	
Henry Lee, Jr., 6 notes,	10,143 75	
James L. Little, 1 note,	2,026 23	
J. D. Dunbar, 1 note,	3,150 00	
Wm. Munroe, 1 note,	2,026 23	
Thos. J. Lee, 9 notes,	13,740 75	
Samuel H. Gookin, 10 notes,	19,057 09	
George B. Wilbur, 3 notes,	4,500 00	
Christian Bors, 2 notes,	3,641 62	
Thomas Richardson, 3 notes,	4,536 00	
Walter C. Cabot, 4 notes,	7,711 20	
Central Congregational Society, 2 notes,	21,210 00	
F. M. Weld, 6 notes,	10,765 44	
E. W. Cutler, 15 notes,	30,468 30	
E. D. Jordan, 30 notes,	63,957 60	
Jarvis Williams, 3 notes,	8,366 40	
Dwight Foster, 6 notes,	10,886 40	
		$363,953 83

STATEMENT

Of sums remaining unpaid January, 1st, 1866, on Warrants drawn in 1865, and the Names of the Parties to whom said sums are due, as per Sect. 4th, Chapter 1st of Acts of 1858.

No. of Warrant.	No. of Roll.	Person or Corporation.	Amount.	Total.
		Military Elections.		
580	91	Gilman Day, ...	$3 00	
580	94	A. C. Rice, ...	6 00	
659	102	J. W. May, ...	3 00	
	104	J. S. Lewis, ...	3 00	
	106	H. A. Willis, ...	9 00	
391	4	Emory Barnard, ...	7 25	
391	7	Joseph Blood, ...	3 00	
391	13	E. W. Currier, ...	3 00	
391	14	J. F. Conkey, ...	3 00	
391	16	C. M. S. Churchill, ...	3 00	
391	19	Joseph R. Davis, ...	3 00	
391	20	H. J. Dunham, ...	4 50	
391	21	P. E. Davis, ...	3 00	
391	26	J. B. Gleason, ...	3 00	
391	27	Andrew Gould, ...	3 00	
391	31	J. B. Haskin, ...	6 00	
391	34	Lewis Holmes, ...	5 00	
391	37	J. M. Martin, Jr., ...	5 00	
391	38	Lorenzo Marritt, ...	10 00	
391	42	A. G. Porter, ...	3 00	
391	44	Allen Presbury, ...	13 00	
391	46	E. M. Reed, ...	9 12	
391	49	Henry Searer, ...	3 00	
391	51	Isaac Stevens, ...	3 00	
391	52	Geo. F. Sawtell, ...	3 00	
391	53	W. S. Tucker, ...	5 00	
391	55	T. F. Temple, ...	3 00	
391	57	M. S. Underwood, ...	6 33	
391	58	E. N. Woods, ...	3 00	
391	60	L. T. Wilcox, ...	3 00	
391	63	Ohio Whitney, ...	3 00	
496	74	Erastus Washington, . . .	3 00	
557	87	D. W. Haskins, ...	3 00	
704	108	Otis Chapman, ...	3 00	
704	110	Alden Hathaway, ...	3 00	
704	111	L. E. Richmond, ...	5 00	
				$160 20
		Military Accounts.		
169		Fitchburg Railroad Company, .	$22 00	
183		W. W. Wood, ...	4 00	
		Carried forward, . .	$26 00	

STATEMENT.—*Continued.*

No. of Warrant.	No. of Rolls.	Person or Corporation.	Amount.	Total.
		Military Accounts.—Continued.		
		Brought forward, . .	$26 00	
198		J. M. Wallace, ...	5 00	
198		C. C. Holmes, ...	5 00	
198		J. L. Marks, ...	5 00	
198		Wm. Bayles, ...	26 00	
211		Independent Company Cadets, .	16 00	
487		P. Donohoe, ...	17 00	
660		Co. B, 6th Regiment Infantry, .	90 00	
660		Edmond Train, . . .	27 01	
660		Samuel Andrews, . . .	35 50	
660		Walter Shattuck, . . .	3 00	
660		Boston Daily Courier, . .	8 00	
704		Boston and Providence R'd Co.,	103 68	
				$367 69
		Enrolment of Militia.		
	51	W. G. Melvin, ...	$50 00	
	52	G. S. Cook, ...	50 00	
	96	Geo. H. Bates, ...	50 00	
	164	Charles C. Dyke, . . .	50 00	
	210	Annable Brandry, . . .	50 00	
	239	Allen S. Manson, . . .	50 00	
	244	Francis E. Warren, . . .	50 00	
	255	A. C. Handley, ...	50 00	
				400 00
		State Aid.		
	28	Town of Somerset, . . .	$42 00	
	30	Town of West Cambridge, .	126 12	
	124	Town of Stow, ...	40 00	
	128	Town of Templeton, . .	404 07	
	129	Town of Tisbury, . . .	52 13	
	137	Town of Chesterfield, . .	51 81	
	142	Town of Granby, . . .	29 45	
	168	Town of Russell, . . .	14 00	
	179	Town of Clinton, . . .	275 15	
	180	Town of Douglas, . . .	22 80	
	183	Town of Fitchburg, . . .	432 13	
	186	Town of Mendon, . . .	341 67	
	195	City of Chelsea, . . .	577 83	
	20	Town of Lynnfield, . . .	2,000 00	
	41	Town of Ashland, . . .	3,500 00	
	87	Town of Weston, . . .	2 50	
	90	Town of Woburn, . . .	14,000 00	
	101	Town of Clinton, . . .	9,200 00	
	116	Town of Mendon, . . .	2,300 00	
	137	Town of Sutton, . . .	1,600 00	
	138	Town of Templeton, . .	4,400 00	
	151	Town of Chesterfield, . .	1,380 00	
	156	Town of Granby, . . .	850 00	
	158	Town of Hadley, . . .	2,400 00	
	165	Town of Prescott, . . .	900 00	
		Carried forward, . .	$44,941 66	

STATEMENT—*Continued.*

No. of Warrant.	No. of Roll.	Person or Corporation.	Amount.	Total.
		State Aid.—Continued.		
		Brought forward, . .	$44,941 66	
	170	Town of Williamsburg, . .	2,700 00	
	172	Town of Agawam, . . .	2,000 00	
	175	Town of Chester, . . .	1,942 72	
	181	Town of Ludlow, . . .	950 00	
	182	Town of Monson, . . .	3,000 00	
	185	Town of Russell, . . .	924 00	
	195	Town of Buckland, . . .	2,550 00	
	217	Town of Wendell, . . .	700 00	
	220	Town of Alford, . . .	646 68	
	240	Town of Richmond, . . .	624 50	
	242	Town of Savoy, . . .	600 00	
	254	Town of Cohasset, . . .	5,450 00	
	272	Town of Wrentham, . .	5,200 00	
	277	Town of Dighton, . . .	1,800 00	
	288	Town of Somerset, . . .	2,050 00	
	289	Town of Swanzey, . . .	889 29	
	303	Town of Wellfleet, . . .	150 00	
	309	Town of Abington, . . .	20,000 00	
	249	Town of Windsor, . . .	1,000 00	
	93	Town of Auburn, . . .	1,550 00	
	307	Town of Tisbury, . . .	1,100 00	
				$100,768 85
		Coroners.		
57	15	S. D. Davenport, . . .	$3 99	
57	17	Joseph Woodward, . . .	3 99	
57	18	James Long, ...	3 99	
91	23	Charles Smith, ...	4 00	
189	53	J. Bellows, ...	54	
189	55	Oliver Crosby, ...	54	
189	56	R. D. Chase, ...	90	
189	57	John Cook, ...	1 06	
189	58	L. H. Bigelow, ...	1 37	
189	62	S. B. Hobart, ...	1 06	
189	64	E. B. Knowlton, . . .	1 37	
189	65	S. A. Knowls, ...	1 37	
189	66	J. H. Gilson, ...	1 37	
189	78	N. G. Whitney, . . .	1 37	
355	82	E. A. Fay, ...	1 90	
355	83	D. F. Murphy, ...	1 25	
355	84	Stephen Nourse, . . .	1 25	
354	85	W. M. Warren, . . .	1 25	
355	86	W. S. Frost, ...	1 25	
355	87	E. F. Longley, ...	1 25	
355	88	E. Howe, ...	1 25	
355	89	Dr. Marsh, ...	50	
355	90	Dr. Knight, ...	50	
355	91	M. B. Priest, ...	50	
355	92	C. W. Smith, ...	50	
355	93	James Gleason, ...	50	
		Carried forward, . .	$38 82	

STATEMENT—*Continued.*

No. of Warrant.	No. of Roll.	Person or Corporation.	Amount.	Total.
		Coroners—Continued.		
		Brought forward, . .	$38 82	
355	94	Miles Collins, ...	50	
355	95	Patrick O'Brien, . . .	50	
355	96	John Derby, ...	50	
355	97	John Collins, ...	50	
355	98	L. Burns, ...	50	
410	99	Stephen Tracy, . . .	7 00	
529	113	J. W. Graves, ...	58	
529	114	C. H. Walker, ...	58	
529	115	Henry Noyes, ...	58	
529	116	W. H. Noyes, ...	58	
529	117	Louisa Draper, ...	58	
529	118	Ellen Holden, ...	58	
529	119	E. P. Holden, ...	58	
529	120	Chas. White, ...	3 00	
637	133	E. B. Moore, ...	8 00	
637	134	D. M. B. Thaxter, . . .	3 50	
637	135	A. Maxwell, ...	7 00	
637	136	S. A. Little, ...	4 70	
637	137	E. M. Whitney, . . .	3 00	
637	138	O. P. Payne, ...	7 00	
637	153	D. M. B. Thaxter, . . .	7 50	
637	154	A. W. Paul, ...	4 00	
637	155	Joseph Pitts, ...	1 49	
637	156	C. Simmons, ...	1 49	
637	157	A. Bucknell, ...	1 49	
637	158	J. W. Palmer, ...	1 49	
637	159	J. H. Codding, ...	1 97	
637	160	W. E. Poole, ...	1 37	
637	161	J. A. Lewis, ...	1 50	
637	162	Noah Chase, ...	3 00	
637	163	J. W. Codding, ...	3 00	
637	164	P. Washburn, ...	4 00	
637	165	W. G. Spaulding, . . .	4 50	
637	166	B. P. Bissell, ...	2 10	
637	167	G. W. Kniffin, ...	1 31	
637	168	C. W. Kniffin, ...	1 31	
637	169	W. A. Cole, ...	1 31	
637	170	T. G. Worthy, ...	1 31	
637	171	M. Trusdell, ...	1 31	
637	172	G. H. Cobb, ...	1 61	
637	173	P. Welch, ...	58	
637	174	P. Robinson, ...	58	
637	175	T. Foley, ...	58	
637	176	R. L. Hall, ...	58	
637	177	D. Bulkley, ...	58	
637	178	J. S. Mundas, ...	58	
	179	Hiram Shook, ...	58	
	180	D. L. Bristol, ...	58	
	181	Joanna Bulkley, . . .	64	
				$140 92

STATEMENT—*Continued.*

No. of Warrant.	No. of Roll.	Person or Corporation.	Amount.	Total.
		State Constables.		
614		Wm. B. Mayhew, ...	$8 00	
747		Wright & Potter, ...	77 18	
				$85 18
		Lieutenant-Governor's Salary.		
C		Joel Hayden, ...	$79 00	
H		Joel Hayden, ...	180 00	
I		Joel Hayden, ...	186 00	
J		Joel Hayden, ...	186 00	
K		Joel Hayden, ...	180 00	
L		Joel Hayden, ...	186 00	
N		Joel Hayden, ...	180 00	
				1,177 00
		Military Fund.		
26		A. N. Allen, ...	$24 25	
59		G. H. Monroe, ...	8 00	
379		Franklin Dodge, ...	23 25	
379		W. H. Hutchinson, ...	7 50	
405		H. O. Hildrith, ...	20 50	
405		David Reed, ...	33 30	
502		J. M. Coombs, Jr., ...	8 00	
615		Salem Gazette, ...	8 25	
615		W. H. Decosta, ...	13 00	
615		Stone & Huse, ...	11 25	
615		Geo. F. Shattuck, ...	6 50	
				163 80
		Board of Agriculture Incidentals.		
34		Welch Brigham & Co., . . .	$20 47	
34		J. G. Roberts & Co., . . .	8 40	
				28 87
		Do. Members Travel.		
89		Lewis Agassiz, ...	$13 20	
376		Samuel Hartwell, ...	21 00	
				34 20
		Volunteer Bounty.		
61		R. Brown, ...	$50 00	
346		Geo. McConhie, ...	50 00	
				100 00
		Commis'ers on Harbors and Flats.		
74		J. F. Fuller, ...	. . .	16 00
		Secretary's Extra Clerks.		
	17	Edward Warner, ...	. . .	65 00
		Enlistment of Recruits.		
103		B. Dickerman & Co., . . .	$10 28	
346		B. Dickerman & Co., . . .	4 28	
426		B. Dickerman & Co., . . .	1 13	
		Carried forward, . . .	$15 69	

STATEMENT—*Continued.*

No. of Warrant.	No. of Roll.	Person or Corporation.	Amount.	Total.
		Enlistment of Recruits—Con.		
		Brought forward, . .	$15 69	
588		Geo. H. Taylor, . . .	38 75	
588		James M. Cooms, Jr., . .	12 00	
685		Wm. Bradley, ...	153 25	
				$219 69
		Ordnance Department.		
111		Sewall Day & Co., . . .	$5 04	
636		Folsom & Dearborn, . . .	18 03	
713		P. Nutting & Co., . . .	123 97	
		Gale, Dudley & Co., . . .	26 75	
				173 79
		Quartermaster's Department.		
494		Whitney & Tappan, . . .	$1 25	
494		B. Dickerman, Jr., & Co., .	1 70	
583		B. Dickerman, Jr., & Co., .	2 90	
				5 85
		Legislative Contingent.		
119		Gage, Drew & Co., . . .	$12 06	
162		E. A. G. Roulstone, . . .	11 25	
162		Gage, Drew & Co., . . .	39 00	
				62 31
		Pleuro-Pneumonia.		
157		Geo. N. Miller, . . .	$3 20	
735		C. W. Martin, ...	12 00	
735		C. B. Johnson, ...	2 00	
735		Jonathan Johnson, . . .	8 00	
				25 20
		Expenses of Committees.		
159		Charles Marston, . . .	$39 10	
159		Assessors of Adams, . . .	2 00	
159		Assessors of Amesbury, . .	3 00	
159		Assessors of Amherst, . .	3 00	
159		Assessors of Barre, . . .	2 00	
159		Assessors of Clinton, . . .	3 00	
159		Assessors of Easthampton, .	3 00	
159		Assessors of Easton, . . .	2 00	
159		Assessors of Grafton, . .	2 00	
159		Assessors of Leominster, . .	3 00	
159		Assessors of Northampton, .	8 00	
159		Assessors of Westborough, .	1 00	
159		Assessors of Winchendon, . .	3 00	
159		Assessors of Worcester, . .	8 00	
747		Wright & Potter, . . .	16 40	
				98 50
		Repairs, Improvements, &c.		
162		J. J. Walworth & Co., . .	$92 91	
197		J. R. Bradstreet, . . .	3 25	
348		Gardner Chilson, . . .	5 17	
497		Smith & Lovett, . . .	29 50	
		Carried forward, . . .	$130 83	

STATEMENT—*Continued.*

No. of Warrant.	No. of Roll.	Person or Corporation.	Amount.	Total.
		Repairs, &c.—Continued.		
		Brought forward, . .	$130 83	
638		Richard Briggs, . . .	10 50	
721		J. W. Bolton, ...	22 00	
721		J. F. Paul, ...	2 31	
721		J. J. Walworth & Co., . .	40 96	
				$206 60
		Senate Printing and Binding.		
380		Knowls, Anthony & Danielson, .	$2 40	
380		New York Herald, . . .	4 70	
380		J. D. Baldwin & Co., . .	2 55	
380		F. & G. Ries, ...	2 00	
				11 65
		Senate Stationery.		
371		Cutter, Tower & Co., . .	. . .	11 50
		Treasurer's Incidentals.		
182		Beals, Green & Co., . . .	$81 25	
182		S. S. Eastman & Co., . .	11 25	
				92 50
		Income Indian School Fund.		
195		Treasurer of Herring Pond, .	. . .	18 00
		Fuel and Light.		
269		Gardner Chilson, ...	. . .	23 73
		Commissioners T. & G. Railroad.		
308		Wright & Potter, ...	$97 89	
308		Geo. Grennell, ...	24 80	
				122 69
		Expenses on ac. United States.		
352		Isaac H. Silsby, ...	$125 00	
352		John L. Brigham, ...	56 66	
352		Due on Warrant, No. 635, .	330 00	
				511 66
		Coast Defence.		
508		Harrison Ritchie, ...	10,000 00	
622		Fitchburg Railroad Company, .	112 68	
724		Alpheus Hardy, ...	5,000 00	
				15,112 68
		Witness Fees before Committees.		
377		Amos Stone, ...	$1 41	
377		C. C. Churchill, ...	1 89	
377		J. B. French, ...	3 17	
377		C. J. Adams, ...	1 41	
377		H. N. Gunn, ...	6 05	
377		J. B. Leeds, ...	1 25	
377		Gideon Haynes, ...	1 33	
377		Wm. Pierce, ...	1 33	
				17 84
		Obsequies of the President.		
474		E. C. Bailey & Co., . . .	. . .	7 13

STATEMENT—*Continued.*

No. of Warrant.	No. of Roll.	Person or Corporation.	Amount.	Total.
		Indians.		
523		Charles Endicott, ...	. . .	$50 00
		Paymaster's Department.		
546		Salem Gazette, ...	$5 00	
546		Taunton Daily Gazette, . .	7 50	
575		Taunton Daily Gazette, . .	8 00	
				20 50
		Expenses of Courts Insolvency.		
603		Samuel B. Spooner, ...	$38 13	
747		Wright & Potter, ...	139 25	
				177 38
		Arms and Equipments.		
618		E. C. Cabot, ...	$75 00	
748		Sayward and Lathrop, . .	728 05	
748		E. H. Brainard, ...	209 13	
				1,012 18
		Cambridge Arsenal.		
714		May & Co., ...	$63 00	
714		American Tool and Machine Co.	24 00	
				87 00
		House Compensation.		
		L. J. Knowls, ...	. . .	532 00
		County Teachers' Associations.		
619		Hampden County, ...	. . .	25 00
		Pensions.		
751		L. Webster, ...	. . .	20 00
		Surgeon-General's Department.		
625		Boston Daily Advertiser, . .	$9 00	
625		Fessenden & Baker, ...	4 65	
625		Stone & Huse, ...	3 75	
647		Geo. S. Merrill, ...	5 00	
				22 40
		Council Military Contingent.		
639		Massachusetts Ploughman, .	$4 25	
663		Allen Reed, ...	60 98	
733		Severance & Gates, ...	52 25	
				117 48
		State Paupers.		
708		Taunton Lunatic Hospital, .	$7,125 07	
758		Worcester Lunatic Hospital, .	1,424 47	
				8,549 54
		Insurance Comm'ners Incidentals.		
747		Wright & Potter, ...	. . .	173 28
		Bank Commissioners' Incidentals.		
747		Wright & Potter, ...	. . .	14 50

STATEMENT—*Continued.*

No. of Warrant.	No. of Roll.	Person or Corporation.	Amount.	Total.
		Printing, Postage and Stationery. Ordered by Sergeant-at-Arms.		
747		Wright & Potter, ...	. . .	$301 61
		Printing and Stationery for Board of Education.		
747		Wright & Potter, ...	. . .	825 67
		Census Statistics.		
	1	W. D. Adams, ...	$24 00	
	5	A. Baker, ...	36 00	
	18	B. R. Coit, ...	30 00	
	25	J. G. Freeland and E. D. Allen,	57 00	
	28	Wm. Hastings, ...	42 00	
	33	J. B. Marble, ...	6 00	
	36	Town of New Marlborough, .	123 00	
	40	S. C. Phillips, ...	12 00	
	44	E. W. Pierce, ...	57 00	
	51	Selectmen of Sandwich, . .	156 00	
	58	Selectmen of Warwick, . .	60 00	
	59	Town of Warren, ...	67 50	
	63	N. P. Brown, ...	81 00	
	68	L. M. Campbell, ...	67 50	
	76	J. Gifford, ...	24 00	
	80	E. J. Hale, ...	30 00	
	84	E. Inglee, ...	25 50	
	94	A. Taylor, ...	105 00	
	98	Selectmen of Westminster, .	102 00	
	105	Moses Adams, ...	25 50	
	106	J. L. Ackerman, ...	36 00	
	118	S. T. Colton, ...	58 50	
	124	C. Coats, ...	69 00	
	125	H. A. Deming, ...	75 00	
	126	E. F. Dupee, ...	28 50	
	129	Selectmen of Erving, . .	28 50	
	130	A. P. Easton, ...	60 00	
	131	N. B. Edwards, ...	30 00	
	142	H. Hills, ...	33 00	
	150	W. H. Graves, ...	21 00	
	155	D. Lathrop, ...	37 50	
	158	T. Mayhew, ...	36 00	
	159	Assessors of Mattapoisett, . .	117 00	
	163	A. P. Parks, ...	37 50	
	172	Joseph Reed, ...	34 50	
	178	Selectmen Southhampton, .	54 00	
	190	L. D. Troy, ...	39 00	
	191	T. Vaughan, ...	67 80	
	192	H. Vincent, ...	37 50	
	198	Selectmen of Rehoboth, . .	117 00	
		Carried forward, . .	$2,148 30	

STATEMENT—*Continued.*

No. of Warrant.	No. of Roll.	Person or Corporation.	Amount.	Total.
		Census Statistics—Continued.		
		Brought forward, . .	$2,148 30	
	199	D. Allen, ...	64 50	
	206	M. W. Morey, ...	185 00	
	20	A. E. Dean, ...	6 00	
	227	Selectmen of Holland, . .	54 00	
	240	L. Libby, ...	66 00	
	241	Selectmen of Shelburn, . .	84 00	
	245	E. P. Thompson, . . .	42 00	
	252	A. Baker, ...	36 00	
	253	W. D. Andrew, . . .	24 00	
	255	Geo. S. Adams, . . .	105 00	
	259	R. H. Barlow, ...	57 00	
	262	C. W. Benjamin, . . .	72 00	
	266	H. Charles, ...	81 00	
	276	John F. Hall, ...	108 75	
	277	Geo. Hathaway, . . .	61 50	
	285	J. R. Nickels, ...	45 00	
	286	E. P. Norton, ...	48 00	
	289	Selectmen of Phillipston, . .	90 00	
	290	M. Pease, ...	30 00	
	294	E. G. Stebbens, . . .	219 00	
	310	Charles Willard, . . .	12 00	
	311	S. P. Goddard, ...	10 50	
	312	J. White, ...	9 00	
	318	Selectmen of Ashfield, . .	80 00	
	320	D. W. Brooks, ...	18 00	
	323	C. A. Gleason, ...	21 00	
	324	Erastus Hill, ...	180 00	
	326	W. M. Lewis, ...	75 00	
	327	Selectmen of Leyden, . .	45 00	
	332	S. Stone, ...	18 00	
	335	Selectmen of Tisbury, . .	105 00	
	337	J. C. Whipple, ...	21 00	
	338	L. Bates, ...	36 00	
	341	E. J. Cutter, ...	105 00	
	347	W. C. Grout, ...	75 00	
	349	Oliver Loud, ...	57 00	
	350	Selectmen of Leverett, . .	78 00	
	355	H. Snow, ...	93 00	
	358	E. Church, ...	19 50	
	360	H. S. Fitch, ...	9 00	
	361	W. B. Fuller, ...	57 00	
	363	C. F. Johnson, ...	75 00	
	364	Selectmen of Sturbridge, . .	133 50	
	365	Wm. Stoddard, . . .	16 50	
	366	J. C. Taylor, ...	51 00	
	366¼	M. M. Luther, ...	57 75	
	366½	Wm. Mulligin, ...	24 00	
				$5,108 80

Commonwealth of Massachusetts.

TREASURER'S OFFICE, DEPARTMENT OF CORPORATION TAX,
BOSTON, January 17, 1866.

Hon. JAMES M. STONE, *Speaker of the House of Representatives:*

Sir,—I present herewith to the Legislature my Annual Report, for the year 1865, as Tax Commissioner. By Section 12th of Chapter 283, Acts of 1865, the duties of this department were added to those of the Treasurer of the Commonwealth, the power being given him, by the same statute, to appoint a Deputy Commissioner. Under this authority I appointed Daniel A. Gleason, Esq., who had for a year or more, been clerk to Hon. Dwight Foster, while he was Attorney-General of Massachusetts, to that office who has discharged its duties, not always the most agreeable, in a careful, thorough and satisfactory manner, with entire impartiality, and without giving offence. His corps of assistants, two male and ten female clerks, all merit my full commendation. The employment of the latter is fully justified by the quiet, assiduous, punctual and perfect manner in which they have performed their work. It will be obvious that the severe duties of the Treasurer, necessarily threw the burden of the labor upon the Assistant Commissioner.

Very respectfully,
Your obedient servant,

HENRY K. OLIVER,
Treasurer and Tax Commissioner.

Commonwealth of Massachusetts.

TREASURER'S OFFICE, BOSTON, Jan. 13, 1866.

DANIEL A. GLEASON, Esq., *Deputy Tax Commissioner:*

Dear Sir,—I will thank you to furnish me with such facts and statistics as may enable me to prepare and present to the Legislature, a Report of our doings in the Corporation Tax Department for the year 1865.

Very truly yours,

H. K. OLIVER,
Treasurer and Tax Commissioner.

Commonwealth of Massachusetts.

TREASURER'S OFFICE, DEPARTMENT OF CORPORATION TAX,
BOSTON, January 13, 1866.

The business of this office has progressed this year, with fewer irregularities than last, and apparently with less trouble to those affected by the operations of the law. We have, however, been delayed, as we were last year, by the failure in punctuality on the part of some Corporations to make the proper returns, and also by the delay of the assessors of some towns in making the returns required by the law to be made in August. The work of this office should be so far completed by the time of payment of the State Tax into the State Treasury, as to allow of setting off the amounts due to the towns under this law against the payments then made. This result, I am confident, can be accomplished, if the town authorities will forward their returns promptly at the time fixed by law. It may be that the return, when received, will show in most cases that there was nothing requiring any delay in the work of the office on account of its not being received, but, until that fact is ascertained, our work must be done, if done, provisionally, with a double chance of error in making corrections if they are required, and at a double expense of labor, and with greater annoyance to the parties interested.

The business of this office is briefly exhibited as follows:—

Whole amount of Taxes assessed under Chap. 283, Acts of 1865—		
General List, ...		$1,421,303 37
On Coal, Mining, Quarrying and Oil Companies—		
One-twentieth of one per cent. on $54,023,070, May Assessment, ...	$27,011 58	
One-twentieth of one per cent. on $55,569,883, November Assessment, ...	27,784 94	
Four per cent. business Tax on Net Profits, .	21,966 99	
		76,763 51
Aggregate of Assessments, ...		$1,498,066 88

Taxes paid—		
General List,	$1,296,813 98	
Mining, &c., Tax,	20,265 96	
		$1,317,079 94
		$180,986 94
Taxes of 1864 outstanding—		
General List,	$30,766 47	
General List abated,	700 00	
		30,066 47
Mining Taxes,	$2,566 67	
Mining Taxes paid,	641 67	
		1,925 00
Total amount of Taxes unpaid,		$212,978 41
Amount assessed in General List,		$1,421,303 37
Payable to towns and cities,		1,060,158 53
Balance,		$361,144 84
Collected from companies included in section 8,		20,265 96
Due from such companies,		56,497 55
Aggregate credit to State,		$437,908 35

Of this latter amount, however, some portion is in dispute, and there may be a reduction, and must be, if the decision should be against the claims of the Commonwealth.

The amount of gross receipts is less this year than last. This is due to two causes: firstly, the smaller amount of capital taxed under the law; and secondly, by the depreciation in the value of several important classes of corporation stocks on the first day of May, 1865, as compared with the first of May, 1864. I append a table [marked A,] showing the prices of several of the leading stocks at the periods in question. The reduction in the amount of capital is due to the withdrawal of the banks from the State supervision and control, and their formation under the United States law. The aggregate amount of tax collected of the banks last year was about seven hundred and sixty thousand dollars [$760,000]. At the rate of taxation for the current year, had the value of their stock remained the same, the amount collected of the banks alone, would have reached the sum of more than one and a quarter millions of dollars [$1,250,000]. The depreciation in the value of stocks

has been made up, in some considerable degree, as a basis of taxation by new corporations which have been chartered or organized to a considerable extent, and it seems probable that the effect of this increase of the amount of corporate capital will be still more noticeable the coming year.

The whole number of Corporations supposed to be taxable, is . .		902
Organized under the General Laws since May 1, 1865, . .	70	
Chartered since May, 1865, or chartered in 1865, but not organized, ...	35	
Corporations practically dead, ...	67	
Failed to make return, ...	5	
Made due return, ...	725	
		902
The aggregate number of Corporations organized under General Laws in 1865, and certified in the office of the Secretary of State in 1865, ...		135
Of which were mining and oil companies, ...	57	
General List companies, ...	78	
Aggregate Capital certified, ... $26,115,500 00		
Paid in, ... 23,960,220 00		
Aggregate number of Charters, ...		39
Mining Companies, ...	2	
General List and Manufacturing Companies, ...	37	
Number of Massachusetts Corporations supposed to be taxable under Section 8, ...	194	
Number of Foreign Corporations supposed to be taxable under Section 8, ...	105	
		299
Number of May returns, ...	206	
Number of November returns, ...	111	
Number of business reports, ...	207	

In explanation of the apparent neglect to make business reports, it should be said that a large number of Corporations formed since March, 1865, and embraced in the list, are not obliged, under the terms of the law, to make such a report this year, having done no business prior to that date.

With reference to the Corporations whose taxation is provided for in section 8 of the Corporation Tax Act, it should be said that the difficulty of obtaining reliable information is very great, and it is almost impossible to reach the officers who are really responsible. The following letters are presented to show some of the difficulties in this respect, even in a case where there can be no imputation of bad faith.

BOSTON, Dec. 14th, 1865.

Hon. H. K. OLIVER, *Tax Commissioner:*

Sir,—A blank form for returns has been sent to me as Treasurer of the Alpha Gold Mining Company. In reply, I have the honor to state that at a meeting of the stockholders legally warned and held some weeks since, I resigned, and my resignation was unanimously accepted, and S. Z. Bowman, Esq., was elected Treasurer.

Yours truly,

JAMES T. PHELPS.

BOSTON, Dec. 18th, 1865.

Hon. H. K. OLIVER, *Tax Commissioner:*

Dear Sir,—I enclose herewith a blank form of a return received by me in an envelope directed to "Alpha Gold Mining Co., S. Z. Bowman, Treasurer." I am not, never have been, and never propose to be a Treasurer or officer of said Company. I do not know what the capital stock is, and have never been connected, in any way, with its management, and have had nothing to do with the Company. The following, being a copy of a letter sent to James T. Phelps, will, I believe, explain my position.

Very respectfully yours,

S. Z. BOWMAN.

BOSTON, Nov. 22, 1865.

JAMES T. PHELPS, Esq.:

Dear Sir,—I am in receipt of your letter of this morning, informing me, that at a meeting of the stockholders of the Alpha Gold Mining Company, held on Saturday, the 25th inst., I was elected a Director, Treasurer and Clerk of the said Company. In reply I have to say that my name was used for such offices entirely without my knowledge or consent, and I hereby absolutely and unqualifiedly refuse and decline to accept said offices or either of them.

I am, my dear sir,

Very respectfully yours,

S. Z. BOWMAN.

The list of Corporations published in the Report of last year has been used as a basis in the preparation of a more complete list of existing corporations, which, however, I do not consider as entirely accurate. The list is appended and marked table B.

I would suggest, as a matter of public convenience, as well as

of great advantage to this department, that all corporations receiving charters by special Act, should be required to file a certificate of acceptance with the Secretary of State within the period fixed by the charter for its acceptance. This would furnish a simple and convenient means of ascertaining whether an association which has obtained a charter has taken advantage of its provisions, a matter which at present it is often difficult to ascertain.

Among the amendments introduced into the law in its present form was the establishment of a Board of Appeal to adjudicate matters in which an appeal might be taken from the decision of the Commissioner. This has proved to be a valuable addition to the law. The Board consisted of Hon. Thomas Talbot of the Council, the Treasurer and the Auditor, and organized in October, choosing Hon. Thomas Talbot as Chairman. The sessions of the Board commenced early in October, and were continued until January. The whole number of cases in which appeals were taken was ninety [90,] which were disposed of as follows: Appeal withdrawn 8, appeal dismissed 43, relief granted 39.

It is perhaps proper to state that in a considerable proportion of those cases in which relief was granted upon the fuller statement of facts brought out on the hearing of the appeal, the Commissioner did not feel it to be his duty to contest the petition of the appellant. The aggregate amount of reduction in the valuation of the Corporations allowed by the Board, was one million eight hundred and three thousand five hundred and sixty-five dollars and seventy-one cents [$1,803,565.71.] The aggregate valuation of the Corporations which took and prosecuted appeals was twenty-four million seven hundred and twenty-three thousand eight hundred and ninety-four dollars and eight cents [$24,723,894.08.]

The experience of the year has proved the desirability, in every point of view, of a Board of Appeal, and the satisfactory working of this part of the law, as it stands at present, indicates conclusively that no change is desirable. A detailed statement of the cases, with the disposition made of them, is annexed and marked table C.

The payment over to the towns and cities of a considerable proportion of the tax collected under the law, gives occasion for a large part of the labor performed in the office. The necessary

analysis of the returns, making use of the returns of trustees and firms as required by the law, is a work requiring a great amount of patient and accurate labor. This has been performed, both the last and present year, in a manner which it is believed must be highly satisfactory to the parties most interested. A table is appended marked [Table D,] giving the amounts to which each town and city in the Commonwealth will be entitled when the full collections have been made, and more particular statements are given and examinations made whenever requested by the town authorities.

Important assistance can be rendered to the Commissioner in fixing the value of corporate stocks by the assessors of the various towns and cities. This has been done in several cases to the advantage of the public and to the disadvantage of no one who was disposed to bear his fair share of the public burden.

Fewer complaints of the unjust working of the law have been brought to the knowledge of the Commissioner, during the past than during the preceding year, and it is confidently believed that when the decision of the highest legal tribunals shall have been obtained upon some important matters now in litigation, with the familiarity that comes from a full examination and acquaintance with the workings of the law, it will be found to be just and reasonable, and therefore necessarily as satisfactory as any law for the collection of revenue can be made.

Very respectfully,
Your obedient servant,

DAN. A. GLEASON,
Deputy Commissioner.

Hon. H. K. OLIVER,
Tax Commissioner.

Table A.

NAME OF CORPORATION.	Market value, May 1, 1864.	Market value, May 1, 1865.
Atlantic Cotton Mills,	$100 00	$70 00
Bartlett Mills,	100 00	80 00
Boott Cotton Mills,	985 00	837 00
Lowell Manufacturing Company,	1,150 00	750 00
Lawrence Manufacturing Company,	1,000 00	800 00
Merrimac Manufacturing Company,	1,060 00	1,000 00
Middlesex Company,	325 00	220 00
Naumkeag Steam Cotton Company,	112 00	94 00
Pacific Mills,	1,840 00	1,715 00
Salisbury Mills,	289 00	270 00
Suffolk Manufacturing Company,	925 00	800 00
Washington Mills,	225 00	160 00
Hamilton Manufacturing Company,	1,025 00	890 00
Whipple File Manufacturing Company,	235 00	166 25
Union Steamship Company,	167 00	120 00
Union Sugar Refinery,	200 00	100 00
Boston Gas Light Company,	875 00	750 00
Cambridge Gas Light Company,	108 00	98 00
Chelsea Gas Light Company,	98 00	85 00
Lowell Gas Light Company,	120 00	117 50
Boston and Maine Railroad,	134 00	117 00
Boston and Providence Railroad,	143 00	131 00
Boston, Hartford and Erie Railroad,	20 00	18 50
Hartford and New Haven Railroad,	200 00	150 00
New London Northern Railroad,	130 00	95 00
Norwich and Worcester Railroad,	110 00	90 00
Old Colony and Newport Railway,	118 00	109 00
Providence and Worcester Railroad,	135 00	120 00
Vermont and Massachusetts Railroad,	43 00	40 00
Nashua and Lowell Railroad,	126 00	116 00
Western Railroad,	160 00	133 00
Worcester and Nashua Railroad,	90 00	89 00
Metropolitan Railroad (Horse),	60 00	45 00

Table B.

Abbot Hat Company, Andover. Organization certified, May 31, 1855.

Abington Mutual Loan and Fund Association, Abington. Organized, June, 1853.

Accident Insurance Company. Chartered, March 22d, 1865.

Adams Gas Light Company, South Adams. Organization certified, November 13, 1860.

Adams Sugar Refinery. Chartered, May 9th, 1865.

Adriatic Mills, Worcester. Organization certified, December 14, 1863.

Ætna Mills, Watertown and Newton. Organization certified, 1863. Chartered, 1864.

Agawam Bridge Company, Springfield. Chartered, 1856.

Agawam Canal Company, West Springfield. Chartered, 1836.

Agawam Company, Agawam. Organization certified, June 3, 1857.

Agawam Paper Company, West Springfield. Organization certified, June 14, 1859.

Agawam Woolen Company, Boston. Organization certified, April 1, 1863.

Agricultural Branch Railroad Company. Chartered, 1847.

Alexandrian Copper Mining Company, Boston. Organization certified, August 2, 1864.

Alleghany River Oil Company, Boston. Organization certified, April 4, 1865.

Almada Silver Mining Company, Boston. Organization certified, September 12, 1864.

Alpha Gold Mining Company, Boston. Organization certified, May 4, 1864.

American Artificial Limb Company, Boston. Organization certified, June 1, 1864.

American Copper Mining Company, Boston. Organization certified, March 17, 1864.

American Felting Company, Winchester. Organization certified, March 21, 1864.

American Flax Cotton Company, Watertown. Chartered, 1859. Location changed to Boston, 1861.

American Gas Machine Company, Boston. Organization certified, August 29, 1865.

American Gold Mining Company, Boston. Organization certified, March 30, 1864.

American Hide and Leather Splitting and Dressing Machine Company, Boston. Organization certified, February 17, 1865.

American Hoop Machine Company, Fitchburg. Organization certified, August 6, 1856.

American Insurance Company, Boston. Chartered, 1818.

American Linen Company, Fall River. Chartered, 1853.

American Machine Works, Springfield. Chartered, 1848.

American Magnesium Company, Boston. Organization certified, March 28, 1865.

American Molded Collar Company, Boston. Organization certified, November 19, 1864.

American Nail Machine Company, Boston. Chartered, 1864.

American Net and Twine Manufacturing Company, Boston. Chartered, 1848.

American Peat Company. Organization certified, December 11, 1865.

American Print Works, Fall River. Chartered, 1857.

American Rattan Company, Fitchburg. Organization certified, August 18, 1852.

American Safety Steam-Engine Company. Chartered, May 9, 1865.

American Slate Company, Boston. Organization certified, July 2, 1864.

American Soda Fountain Company, Haverhill. Organization certified, November 20, 1854.

American Steam Gauge Company, Boston. Chartered, 1854.

American Steam-ship Company, The. Boston. Chartered, 1863.

American Steam-ship Paddle Wheel Company, Boston. Organization certified, August 12, 1865.

American Stereoscopic Company, Boston. Organization certified, January 25, 1865.

American Tablet Company. Organization certified, Nov. 29, 1865.

American Tool and Machine Company. Organization certified, October 4, 1864.

American Tree-Protector Company, Boston. Organization certified, February 17, 1865.

American Tube Works, Boston and Somerville. Organization certified, April 29, 1852; 1852, c. 69.

American Watch Company, Waltham. Chartered, 1854.

American Wheat Company, Boston. Chartered, 1864.

American Whip Company, Westfield. Organization certified, May 6, 1855.

Ames Manufacturing Company, Springfield. Chartered, 1834.

Ames Plow Company, Boston. Organization certified, February 24, 1864.

Amesbury and Salisbury Gas Company, Amesbury and Salisbury. Organization certified, August 4, 1860.

Amesbury Hat Company, Amesbury. Organization certified, March 24, 1863.

Amesbury Woolen Company, Amesbury. Organization certified, January 12, 1864.

Andover Bridge, The Proprietors of. Andover. Chartered, 1826.

Annapolis Copper Company, Boston. Organization certified, April 4, 1864.

Annawan Manufactory, Fall River. Chartered, 1825.

Appleton Company, Lowell. Chartered, 1828.

Archimedean Ventilation Company, Boston. Organization certified, Jan. 26, 1864.

Argyle Machinery Company, Boston. Organization certified, May 13, 1864.

Arlington Woolen Mills, Lawrence. Organization certified, February 20, 1865.

Ashburnham Reservoir Company. Chartered, 1853.

Assabet Manufacturing Company, Sudbury and Stow. Organization certified, September 11, 1862.

Assonet Fishing Company, Freetown. Chartered, 1860.

Atlantic Cotton Mills, Lawrence. Chartered, 1846.

Atlantic Gold Mining Company, Boston. Organization certified, January 11, 1864.

Atlantic Rubber Company, Boston. Organized, June 21, 1865.

Atlantic Straw Loan Association, Nantucket.

Atlantic Telegraph Company. Chartered, 1854.

Atlantic Works, Boston. Chartered, 1853.

Attleborough Steam Power Company, Attleborough. Organization certified, September 20, 1858.

Automatic Gas Machine Company, Boston. Organization certified, March 10, 1864.

Back Bay Improvement Company, Boston. Chartered, 1860.

Baker's Pond and Drain Fishing Company, Yarmouth. Chartered, 1858.

Baldwin Company, Chelmsford. Chartered, 1844.

Ballard Vale Company, Andover. Chartered, 1836.

Ball's Swamp, Proprietors of, West Springfield. Chartered, 1785.

Baltic Marine and Fire Insurance Company, Boston. Chartered, 1863.

Barrister's Hall in Court Square, Proprietors of, Boston. Chartered, 1848. *See* "Fifty Associates."

Bartlett Steam Mills, Newburyport. Chartered, 1837.

Bass River Association, Beverly.

Bass River Lower Bridge, The Proprietors of. Dennis. Chartered, 1832.

Bass River Upper Bridge, Proprietors of the. Yarmouth and Dennis. Chartered, 1833.

Battery Wharf Company, Boston. Chartered, 1858.

Bay State Brick Company, Boston. Organization certified, July 2, 1863.

Bay State Fire Insurance Company, Worcester. Chartered, 1860.

Bay State Glass Company, Cambridge. Organization certified, October 9, 1851.

Bay State Hardware Company, Northampton. Organization certified, January 21, 1862.

Bay State House, Proprietors of the. Worcester. Chartered, 1853.

Bay State Iron Company, Boston. Chartered, 1850.

Bay State Milling and Machine Company, Lynn. Organization certified, September 8, 1865.

Bay State Screw Company, Taunton. Chartered, 1851.

Bay State Silver Mining Company. Chartered, May 16, 1865.

Bay State Steam-boat Company, Fall River. Chartered, 1849.

Beacon Gold Mining Company, Boston. Organization certified, April 18, 1864.

Beacon Petroleum Company, Boston. Organization certified, May 14, 1865.

Beaman Manufacturing Company, Boston. Chartered, 1831.

Bear Valley Coal Company, Boston. Organization certified, January 25, 1864.

Beebee Farm Oil Company, Boston. Organization certified, March 20, 1865.

Belcher & Taylor Agricultural Tool Company, The. Chicopee. Organization certified, November 25, 1864. Additional certificate, May 20, 1865.

Belmont Coal Mining Company, Boston. Organization certified, October 14, 1863.

Belvidere Woolen and Manufacturing Company, Tewksbury and Lowell. Chartered, 1834.

Bemis & Call, Hardware and Tool Company, Springfield. Organization certified, June 5, 1855.

Bemis Paper Company. Organization certified, December 1, 1865.

Beoli Company, Fitchburg. Chartered, 1864.

Berkeley Mills, Boston. Organization certified, May 16, 1864.

Berkshire Life Insurance Company, Pittsfield. Chartered, 1851.

Berkshire Paper Company, Lee. Organization certified, March 28, 1864.

Berkshire Railroad Corporation, West Stockbridge. Chartered, 1837.

Berkshire Woolen Company, Great Barrington. Chartered, 1836.

Beverly Gas Light Company, Beverly. Organization certified, June 15, 1859.

Beverly Insurance Company. Chartered, 1852.

Big Hulett Oil Creek Company, Boston. Organization certified, March 28, 1865.

Bigelow Carpet Company, Clinton. Chartered, 1854.

Bigger's Farm Oil Company, Boston. Organization certified, February 25, 1865.

Black River Mining Company, Boston. Organization certified, March 10, 1863.

Blackstone Valley Loan and Fund Association, Grafton. Organization certified, August, 1855.

Blair County Iron and Coal Company, Boston. Organization certified, July 24, 1855.

Blake Boot and Shoe Machine Company, Boston. Organization certified November 1, 1862.

Boott Cotton Mills, Lowell. Chartered, 1835.

Bolton Mining Company, Boston. Organization certified, December 8, 1863.

Boston Air Tight Gas and Water Pipe Company, Boston. Organization certified, November 19, 1863.

Boston and Austin Silver Mining Company, Boston. Organization certified, December 6, 1865.

Boston and Bennyhoff Reserve Oil Company, Boston. Organization certified, July 7, 1865.

Boston and Big Sandy Oil Company. Organization certified, May 3, 1865.

Boston and Cape Cod Marine Telegraph Company. Chartered, 1856.

Boston and Chelsea Railroad Company. Chartered, 1854.

Boston and Chicago Gold Mining Company, Boston. Organization certified, March 2, 1865.

Boston and Colonial Steam-ship Company, Boston. Chartered, March 16, 1865.

Boston and Corinth Copper Mining Company, Boston, Organization certified, March 19, 1864.

Boston and Danby Iron Mining Company, Boston. Organization certified, March 15, 1864.

Boston and Fairhaven Iron Works, Fairhaven. Chartered, 1863.

Boston and Gloucester Steam-boat Company, Boston. Chartered, 1860.

Boston and Hingham Steam-boat Company, Boston. Chartered, 1831.

Boston and Kentucky Oil Company, Boston. Organization certified, September 1, 1865.

Boston and Lackawanna Coal Company, Boston. Organization certified, November 17, 1864.

Boston and Lowell Railroad Corporation, Boston. Chartered, 1830.

Boston and Mahanoy Coal Company, Boston. Organization certified, November 15, 1864.

Boston and Maine Foundry Company, Boston. Organization certified, February 13, 1856.

Boston and Maine Railroad Company. Chartered, 1833.

Boston and New York Slate and Tile Company, Boston. Organization certified, April 13, 1864.

Boston and New York Steam-boat Company, Boston. Chartered, February 27, 1865.

Boston and North Carolina Turpentine Company, Boston. Organization certified, August 4, 1865.

Boston and Nova Scotia Gold Mining Company, Boston. Organization certified, January 17, 1864.

Boston and Providence Railroad Corporation. Chartered, 1831.

Boston and Reese River Silver Mining Company, Boston. Organization certified, September 9, 1865.

Boston and Roxbury Mill Corporation, The. Chartered, 1814.

Boston and Salamanca Lumber and Mining Company, Boston. Organization certified, November 27, 1865.

Boston and Salem Ice Company, Lynnfield. Organization certified, December 18, 1852.

Boston and Sandwich Glass Company, Boston. Chartered, 1826.

Boston and Southern Steam-ship Company, Boston.

Boston and Vermont Telegraph Company, Boston. Chartered, 1849.

Boston and Worcester Railroad Corporation, Boston. Chartered, 1831.

Boston, Barre, and Gardner Railroad Corporation, Worcester. Chartered, 1847.

Boston Beer Company, Boston. Chartered 1828.

Boston Belting Company, Roxbury. Chartered, 1845.

Boston Bituminized Pipe Company, Boston. Organization certified, October 20, 1863.

Boston Corset Skirt Company, Boston. Organization certified, August 21, 1862.

Boston Duck Company, Palmer and Belchertown. Chartered, 1845.

Boston Elastic Fabric Company, Boston. Organization certified, March 24, 1863.

Boston Evening Courier Association, The. Boston. Organization certified, January 21, 1865.

Boston Exchange Company, Boston. Chartered, 1836.

Boston Fire Brick and Clay Retort Manufacturing Company, Boston. Organization certified, January 26, 1864.

Boston Flax Mills, Braintree. Organization certified, December 6, 1852.

Boston Gas Light Company, Boston. Chartered, 1823.

Boston Gas Meter Manufacturing Company, Boston. Chartered, 1854.

Boston Hand Stamp Company, Boston.

Boston, Hartford and Erie Railroad Company, Boston.

Boston Hemp Manufacturing Company, Boston.

Boston Ice Company, Boston. Organization certified, February 16, 1864.

Boston Insurance Company, Boston. Chartered, 1823.

Boston Labor Reform Association, Boston. Chartered, March 30, 1865.

Boston Lead Company, Boston. Chartered, 1829.

Boston Locomotive Works, Boston. Chartered, 1848.

Boston Lumber Company. Organization certified, March 20, 1865.

Boston Manufacturing Company, The. Chartered, 1813.

Boston Milling and Manufacturing Company, Boston. Organization certified, December 30, 1863.

Boston Musical Hall Association, Boston. Chartered, 1851.

Boston Oil Creek Land Company, Boston. Organization certified, May 31, 1864.

Boston Paper Collar Manufacturing Company, Boston. Organization certified, December 7, 1864.

Boston Petroleum Oil Company, Boston. Organization certified, May 10, 1865.

Boston, Pittsburg and West Virginia Petroleum Company, Boston. Organization certified, July 26, 1865.

Boston Roofing and Manufacturing Company, Chelsea. Organization certified, January 28, 1852.

Boston Rubber Shoe Company, Malden. Chartered, 1852.

Boston Safe Deposit Company, Boston. Chartered, May 16, 1865.

Boston Screw Company, Boston. Chartered, May 16, 1865.

Boston Silk and Woolen Mills, Boston. Organization certified, January 20, 1864.

Boston Slate Company, Boston. Organization certified, December 27, 1865.

Boston Steel and Iron Company, Boston. Organization certified, March 24, 1864.

Boston Stereotype Foundry, Boston. Chartered, 1850.

Boston Stove Foundry Company, Somerset. Chartered, 1854.

Boston Sugar Refinery, Boston. Chartered, 1834.

Boston Theatre, The Proprietors of the. Boston. Chartered, 1858.

Boston Type Foundry, Boston. Organization certified, July 8, 1865.

Boston Water Power Company, Boston. Chartered, 1824.

Boston Wharf Company, The. Boston. Chartered, 1836.

Boston Wheat and Bread Company, Boston. Chartered, May 9, 1865.

Boylston Fire and Marine Insurance Company, Boston. Chartered, 1825.

Boylston Market Association, The. Boston. Chartered, 1809.

Brandon Iron Works, Boston. Organization certified, June 15, 1865.

Brayton Rivet Company, Boston. Organization certified, July 23, 1864.

Bridgewater Cotton Gin Manufacturing Company. Chartered, 1826.

Bridgewater Iron Manufacturing Company, Bridgewater. Chartered, 1825.

Briggs Iron Company, Lanesborough.

Britannia Gold Company, Boston. Organization certified, March 20, 1865.

Broad Mountain Coal Company, Boston. Organization certified, March 17, 1864.

Broadway Insurance Company, Boston. Chartered, 1865.

Broadway Railroad Company, Boston. Chartered, 1854.

Brome Mining Company, Boston. Organization certified, October 14, 1853.

Brookline Gas Light Company, Brookline. Chartered, 1853.

Brookline Water Company, Brookine. Chartered, 1861.

Buckingham Plumbago, Mining Company, Boston. No certificate on file.

Bullion Consolidated Mining Company, Boston. Organization certified, November, 1865.

Bunker Hill Fire Insurance Company, Charlestown. Chartered, 1863.

Bunker Hill Gold Mining Company, Boston. Organization certified, September 8, 1865.

Butler Coal Mining Company, Boston. Organization certified, June 10, 1864.

Cabot and West Springfield Bridge, The Proprietors of. Chartered, 1846.

Caleb's Pond Company, Edgartown. Chartered, 1857.

Caledonia Gold Mining Company, Boston. Organization certified, September 10, 1864.

Cambridge and Brookline Bridge, Proprietors of the. Chartered, 1850.

Cambridge Gas Light Company, Cambridge. Chartered, 1852.

Cambridge Railroad Company, Cambridge. Chartered, 1853.

Cambridge Stamping Company, Cambridge. Organization certified, December 8, 1865.

Cambridge Water Works, Cambridge. Chartered, 1852.

Campbell Tract Oil Company, Boston. Organization certified, December 30, 1864.

Canada Lead Mining Company, Boston. Organization certified, December 10, 1863.

Canadian Gold Mining Company, Boston. Organization certified, May 27, 1864.

Canton and Hyde Park Railroad Company, Canton. Chartered, 1865.

Canton Aqueduct Corporation. Canton.

Canton Woolen Mills, Boston. Organization certified, August 9, 1865.

Cape Ann Telegraph Company. Chartered, 1860.

Cape Breton Coal Mining Company, Boston. Organization certified, April 18, 1864.

Cape Cod Central Railroad Company. Chartered, 1861.

Cape Cod Foundry Company. Chartered, May 3, 1865.

Cape Cod Glass Company, Sandwich. Organized and chartered, 1864.

Cape Cod Railroad Company, Hyannis. Chartered, 1846.

Cape Cod Telegraph Company.

Carew Manufacturing Company, South Hadley. Chartered, 1848.

Carolina Lumber Company, Boston. Organization certified, February 3, 1865.

Carson Paper Company, Dalton. Organization certified, July 17, 1865.

Cary Improvement Company, Chelsea. Chartered, 1852.

Cary Oil Company, Chelsea. Organization certified, March 2, 1865.

Cattle Fair Hotel, Brighton. Chartered, 1830.

Central Marine Railway. Provincetown. (See Provincetown Marine Railway.)

Central Mills Company, Southbridge. Chartered, 1863.

Central Square Wharf Company, East Boston. Chartered, 1848.

Central Wharf and Wet Dock Corporation, The. Boston. Chartered, 1815.

Central Wharf Company, Wellfleet. Organization certified, April 21, 1865.

Champlain Copper Mining Company, Boston. Organization certified, March 30, 1864.

Charlestown Gas Company, Charlestown. Chartered, 1846.

Chatham Mining Company, Boston. Organization certified, March 28, 1864.

Chaudiere Copper Mining Company, New Bedford. Organization certified, February 10, 1863.

Chaudiere Gold Mining Company, Boston. Organization certified, November 14, 1863.

Chebucto Gold Mining Company, Boston. Organization certified, March 25, 1864.

Chelmsford Foundry Company, Chelmsford. Organization certified, May 23, 1859.

Chelsea and East Boston Street Railway Company. Chartered, May 5, 1865.

Chelsea Fire Insurance Company, Chelsea. Chartered, 1865.

Chelsea Gas Light Company, Chelsea. Chartered, 1853.

Chelsea Oil Company, Suffolk County. Organization certified, January 18, 1865.

Cheney Express Company, Boston. Chartered, 1864.

Cheshire Railroad Company, Boston.

Chester Mining Company, Boston. Organization certified, February 26, 1864.

Chicopee Malleable Iron Works, Chicopee. Organization certified, March 2, 1864.

Chicopee Manufacturing Company (Chicopee,) Springfield and Boston. Chartered, 1823.

Citizens' Gas Light Company of Quincy, Quincy. Chartered, 1860.

Citizens' Gas Light Company of South Reading. Organization certified, January 10, 1862.

City Fire Insurance Compay, Boston. Chartered, 1847.

Clarendon Gold Mining Company, Boston. Organization certified, June 14, 1864.

Clear Creek Tunnel Company, Boston.

Cliftondale Railroad Company. Chartered, 1859. (See Suburban Railroad Company.)

Clinton Gas Light Company, Clinton. Chartered, 1854.

Clinton Wire Cloth Company, Clinton. Organized, 1856.

Coal Brook Coal Mining Company, Boston. Organization certified, March 16, 1864.

Colonial Gold Company, Boston. Organization certified, April 13, 1864.

Colorado Gold Mining Company, Boston. Organization certified, July 22, 1863.

Colorado Mining and Exploring Company, Boston. Organization certified, 1865.

Commercial Insurance Company, Nantucket. Chartered, 1831.

Commercial Wharf Company, The. Boston. Chartered, 1832.

Connecticut River Bridge, The Proprietors of. Montague. Chartered, 1796.

Connecticut River Railroad Company, Springfield. Chartered, 1845.

Cone Iron Works, West Stockbridge. Organization certified, September 28, 1864.

Consolidated Oxygenized Gas Manufacturing Company. Organization certified, December 18, 1865.

Constitution Wharf Company, Boston. Chartered, 1855.

Continental Coal Company. Organization certified, May 5, 1865.

Contoocook Valley Plumbago Mining Company, Boston. Organization certified, January 31, 1865.

Conway Fire Insurance Company, Boston. Chartered, 1849.

Cook Gold Mining Company of Colorado, Boston. Organization certified, December 27, 1864.

Copper Hill Mining Company, Boston. Organization certified, March 19, 1864.

Copperas Hill Mining Company, Boston. Organization certified, April 19, 1864.

Cordaville Mills, Cordaville. Organization certified, June 10, 1864.

Cornwall Copper Mining Company, Boston. Certificate sworn to March 15, 1864; filed October 20, 1865.

Cresent Petroleum Company, Boston. Organization certified, July 5, 1865.

Crosby and Thompson Desulphurizing Machine Company, Boston. Organization certified, April 26, 1865.

Dalby Mills, The. Newton. Organization certified, February 20, 1865.

Danvers and Georgetown Railroad Company. Chartered, 1851.

Danvers Bleachery, South Danvers. Organization certified, January 25, 1864.

Danvers Carpet Company, Newburyport. Organization certified, February 19, 1865.

Danvers Gas Light Company, Danvers. Organization certified, August 1, 1861.

Danvers Railroad Company, Salem. Chartered, 1852.

Dartmouth Bridge Company, Dartmouth. Chartered, 1828.

Davis Manufacturing Company, Grafton. Chartered, 1834.

Dayton Mining Company, Boston. Organization certified, April 29, 1864.

De Kalb Brick Company, Chelsea. Organization certified, November 24, 1863.

Dean Cotton and Machine Company, Taunton. Chartered, 1848.

Dedham and West Roxbury Railroad Company, Dedham. Chartered, 1861.

Dedham Gas Light Company, Dedham. Chartered, 1853.

Dedham Manufacturing Company, Dedham. Chartered, 1814.

Deerfield River Bridge, The Proprietors of. Deerfield. Chartered, 1797.

Dental Vulcanite Company, Boston. Organization certified, August 6, 1864.

Derby Wharf Corporation, The. Salem. Chartered, 1810.

Devonshire Gold Company, Boston. Organization certified, May 18, 1864.

Dighton and Somerset Railroad Company. Chartered, 1863.

Dighton Manufacturing Company, Dighton. Chartered, 1822.

Dighton Tack Company, Dighton. Organization certified, November 27, 1865.

Dighton Woolen Company, Dighton. Organization certified, March 21, 1862.

Dorchester and Milton Branch Railroad Company. Chartered, 1846.

Dorchester and Roxbury Railroad Company. Chartered, 1857.

Dorchester Avenue Railroad Company. Chartered, 1854.

Dorchester Fire Insurance Company, Boston. Chartered, 1858.

Dorchester Gas Light Company, Dorchester. Chartered, 1854.

Dorset Iron Company, Boston. Organization certified, March 5, 1865.

Douglas Axe Manufacturing Company, E. Douglas. Chartered, 1834.

Douglas Manufacturing Company, E. Douglas. Chartered, 1828.

Dover Copper Mining Company, Boston. Organization certified, April 18, 1864.

Downer Kerosene Oil Company, Boston. Organization certified, April 7, 1860.

Dresser Manufacturing Company, Southbridge. Chartered, 1834.

Dubuque Mining and Water Power Company, Boston. Organization certified, June 16, 1864.

Dunham Copper Company, Boston. Organization certified, March 19, 1864.

Duxbury Mill Company, Duxbury. Organized, 1854.

Dwight Manufacturing Company, Springfield. Chartered, 1841.

Eagle Cotton Company, Taunton. Organization certified, May 10, 1860.

Eagle Mills, Chelmsford. Organization certified, May 22, 1858.

Eagle Sugar Refinery, Boston. Organization certified, August 9, 1864.

East Boston Company, Boston. Chartered, 1833.

East Boston Dry Dock Company, Boston. Chartered, 1847.

East Boston Ferry Company, Boston. Chartered, 1852.

East Boston Freight Railroad Company, Boston. Chartered, 1862.

East Boston Gas Company, Boston. Chartered, 1853. Organization certified, April 2, 1856.

East Boston Improvement Company, Boston. Chartered, 1860.

East Boston Wharf Company, Boston. Chartered, 1833.

East Cambridge Gas and Oil Company, East Cambridge. Organization certified, January 15, 1859.

East Cambridge Land Company. Chartered, 1861.

East Carver Company, East Bridgewater. Chartered, 1846.

East Dennis Wharf and Harbor Company. Chartered, 1841.

East India Marine Hall Corporation, Salem. Chartered, 1824.

East Mount Laffee Coal Company, Boston. Organization certified, August 16, 1864.

East Sandwich Dyking Company, E. Sandwich. Chartered, 1854.

Eastern Avenue Corporation, Boston. Chartered, 1852. Revived, 1859.

Eastern Express Company, Boston. Chartered, 1864.

Eastern Marine Railway Company, Provincetown. Chartered, 1864.

Eastern Railroad Company, Boston, &c. Chartered, 1836.

Easthampton Gas Company, Easthampton.

Easthampton Rubber Thread Company, Easthampton. Organization certified, December 27, 1864.

Easton Branch Railroad Company. Chartered, 1854.

Edgeworth Company.

Eldorado Gold Mining Company, of Nova Scotia, Boston. Organization certified August 9, 1864.

Eliot Brick Company, Boston. Organization certified, May 2, 1864.

Elliot Felting Mills, Boston. Organization certified, December 21, 1864.

Elliot Fire Insurance Company, Boston. Chartered, 1849; 1852, c. 8.

Embleton Coal Company, Boston. Organization certified, July 26, 1864.

Emigrant Express Company, Boston. Chartered, 1864.

Empire Slate and Tile Company, Boston. Organization certified, September 8, 1864.

Enniskillen Petroleum Company, Boston. Organization certified, February 20, 1865.

Equitable Marine Insurance Company, Provincetown. Chartered, 1845.

Essex Company. Lawrence. Chartered, 1845.

Essex Hat Manufacturing Company, Newburyport. Organization certified, July 21, 1864.

Essex Marine Railway Corporation, Salem. Chartered, 1826.

Essex Merrimack Bridge, Proprietors of. Newburyport. Chartered, 1792.

Essex Mill Corporation, Essex. Chartered, 1822.

Essex Mining Company, Boston. Organization certified, March 30, 1864.

Essex Railroad Company, Salem. Chartered, 1846.

Eureka Clothes Wringing Machine Company, Boston. Organization certified, November 6, 1863.

Eureka Manufacturing Company, Boston. Organization certified, May 31, 1864.

European Wharf Company, Boston. Chartered, 1858.

Everett Hall Association, Cambridge. Chartered, April 27, 1865.

Everett Mills, Lawrence. Chartered, 1860.

Everett Oil Company. Boston.

Excelsior Mining Company of Colorado, Boston. Organization certified, January 8, 1864.

Fairhaven Branch Railroad Company, Fairhaven. Chartered, 1849.

Fairhaven Granite Wharf Marine Railway, Fairhaven. Chartered, 1853.

Fall River Iron Works Company, Fall River. Chartered, 1825.

Fall River Manufactory, Fall River. Chartered, 1820.

Fall River Print Works, Boston. Chartered, 1848.

Fall River, Warren and Providence Railroad Company. Chartered, 1857; 1864, c. 178.

Fall River and Watuppa Turnpike Company, Fall River.

Falmouth Wharf Company, Falmouth. Chartered, 1819.

Fibrilia Felting Company, Lawrence. Organization certified, June 10, 1861; 1863, c. 211.

Fifty Associates, Boston. Chartered, 1820.

Firemen's Insurance Company, Boston. Chartered, 1831.

First Universalist Meeting-house in Lowell, Proprietors of the. Chartered, 1844.

First Universalist Meeting-house in Worcestor, Proprietors of the. Chartered, 1843.

First Wesleyan Meeting-house in Lowell, Proprietors of the. Chartered, 1844.

Fitchburg and Worcester Railroad Company. Chartered, 1846.

Fitchburg Gas Company, Fitchburg. Chartered, 1852.

Fitchburg Hotel Company, Fitchburg. Chartered, 1849.

Fitchburg Railroad Company, Boston. Chartered, 1842.

Fitchburg Woolen Mill Company, Fitchburg. Organization certified, January 13, 1864.

Flax Leather Manufacturing Company, Boston. Organization certified, August 31, 1863. Capital increased, 1864.

Flax Pond Fishing Company in Dennis, Dennis. Chartered, 1852.

Florence Sewing Machine Company, Florence, Northampton. Organized, September 22, 1862. Organization certified, May 6, 1865.

Ford Gold Mining Company of Massachusetts, Roxbury. Organization certified, September 30, 1865.

Foreign Sole Sewing Machine Company, Boston. Organization certified, August 31, 1864.

Forest River Lead Company, Salem. Chartered, 1846.

Forge Village Horse Nail Company, Westford. Organization certified, January 5, 1865.

Fort Hill Corporation, Boston. Chartered, May 17, 1865.

Foundry and Machine Company, Taunton. Organization certified, July 2, 1862.

Four Farm Oil Company, Boston. Organization certified, May 25, 1865.

Foxborough Branch Railroad Corporation, Foxborough. Chartered, 1862.

Framingham Hotel Company, Framingham. Chartered, 1856.

Franconia Iron and Steel Company, Wareham. Organization certified, March 31, 1865. W. C. Coffin, President.

Franklin Coal Company of Lykens Valley, Boston. Organization certified, July 27, 1863.

Franklin Insurance Company, Boston. Chartered, 1823.

Franklin Loan and Fund Association, Boston.

Franklin Telegraph Company, Boston. Chartered, March 30, 1865.

Fuller Farm Oil Company, Boston. Organization certified, December 28, 1864.

Fulton Iron Foundry Company, Boston. Chartered, 1836.

Fuzzard Wadding Manufacturing Company, Boston. Organization certified, April 2, 1865.

Gaylord Manufacturing Company, Chicopee. Organization certified, April 7, 1863.

Germania Mills, Holyoke. Hartford, Connecticut. Organization certified, January 18, 1865.

Gilbert River Gold Mining Company of Colorado. Boston.

Gilberton Coal Company, Boston. Organization certified May 10, 1864.

Gillespie Governor Manufacturing Company. Organization certified, July 3, 1865.

Gilpin County Gold Mining Company, Boston. Organization certified, 1865.

Gilpin Gold Mining Company of Colorado, Boston. Organization certified, July 23, 1864.

Glasgow Company, South Hadley, Chartered, 1848.

Glencoe Mining Company, Boston. Organization certified, March 14, 1864.

Glendale Vulcanized Rubber Company, Easthampton. Organization certified, July 1, 1864.

Glendale Woolen Company, Stockbridge. Chartered, 1847.

Globe Manufacturing Company, Boston. Organization certified, August 26, 1864.

Globe Steam Mills, Newburyport. Chartered, 1845.

Globe Works, Boston. Chartered, 1854.

Gloucester Gas Light Company, Gloucester. Chartered, 1853.

Gloucester Marine Insurance Company. Chartered, 1847.

Godfrey Boot and Shoe Company, Milford. Organization certified, September 12, 1865.

Gold Field Mining Company, Boston. Organization certified, June 1, 1864.

Gold River Gold Company, Boston. Organization certified, April 4, 1864.

Gosnold Mills, New Bedford. Chartered, 1848.

Grafton Mills, Grafton. Organization certified, March 13, 1862.

Grand Junction Railroad and Depot Company, The. Chartered, 1854.

Grand Junction Wharf Company, Boston. Chartered, 1864.

Grand Lake Coal Company, Boston. Organization certified, July 10, 1865.

Grand Trunk Copper Company, Boston. Organization certified, April 5, 1864.

Grand Tunnel Coal Company, Boston. Organization certified, March 28, 1864.

Granite Bridge, The Proprietors of the. Milton. Chartered, 1837.

Granite Marine Railway, Fairhaven. Chartered, 1853. Organized under Act of 1851.

Granite Mills, Fall River. Chartered, 1863.

Granite Railway Company, Quincy. Chartered, 1826.

Granite State Ochre Company, Boston. Organization certified, September 20, 1864.

Great Barrington Gas Light Company, Great Barrington. Organization certified, November 27, 1855.

Great Pasture Company, Salem. Chartered, 1855.

Great Western Gold Company, Boston. Organization certified, June 27, 1865.

Green Mountain Mining Company, Boston. Organization certified, December 16, 1863.

Green Rifle Works, Boston. Organization certified, June 11, 1863.

Greenfield Aqueduct Company, Greenfield. Organized, 1827.

Greenfield Gas Light Company, Greenfield. Chartered, 1854.

Greenfield Manufacturing Company, Greenfield.

Greenfield Tool Company, Greenfield. Organization certified, August 18, 1851.

Greenleaf and Taylor Manufacturing Company, Huntington. Organization certified, November 22, 1853.

Greenville Manufacturing Company, Northampton. Chartered, 1846.

Greenwood Coal Mining Company, Boston. Organization certified, August 12, 1864.

Griswoldville Manufacturing Company. Colrain.

Grover and Baker Sewing Machine Company, Boston. Chartered, 1854.

Hadley Company, Holyoke. Chartered, 1863.

Hale Mining Company, Boston. Organization certified, August 11, 1865.

Halifax Copper Mining Company, Boston. Organization certified, March 10, 1863.

Halifax Gold Mining Company, Boston. Organization certified, March 19, 1864.

Hamilton Gold Mining Company Boston.

Hamilton Manufacturing Company, The. Chelmsford. Chartered, 1825.

Hamilton Woolen Company, Southbridge. Chartered, 1831.

Hampden Card Company, Springfield. Organization certified, September 24, 1860.

Hampden Cotton Manufacturing Company, The. Monson. Chartered, 1814.

Hampden Fire Insurance Company, Springfield. Chartered, 1851; 1855, c. 117.

Hampden Mills, Holyoke. Chartered, 1853.

Hampden Paint and Chemical Company, Springfield. Chartered, 1852.

Hampden Paper Company, Holyoke. Organization certified, February 18, 1865.

Hampden Skirt Company, Springfield. Organization certified, December 29, 1860.

Hancock Patent Steam Blower Company, Boston. Organization certified, November 22, 1864.

Hanover Branch Railroad Company, Hanover. Chartered, 1846.

Hampton Mining and Smelting Company.

Hampton Welch Slate Company. Organization certified, November 3, 1864.

Harleigh Coal Company, Boston. Organization certified, January 27, 1865.

Hartford and New Haven Railroad Company. Chartered, 1839; 1847, c. 244.

Harvard Silver Mining Company, Boston. Organization certified, 1865.

Haverhill Aqueduct Company, Haverhill. Chartered, December 2, 1802.

Haverhill Bridge, The Proprietors of the. Haverhill. Chartered, 1793.

Haverhill Gas Light Company, Haverhill. Chartered, 1853.

Haverhill Lime Company, Haverhill, N. H. Boston. Organization certified, January 13, 1865.

Hayden Manufacturing Company, Haydensville.

Heel Machine Company, Boston. Organization certified, March 16, 1861.

Henry Clay Coal Company, Boston. Organization certified, April 14, 1864.

Herring River Company, Harwich. Chartered, 1833.

Hingham Cordage Company, Hingham. Chartered, 1853.

Hinkley and Williams' Works, Boston. Organization certified, April 22, 1864.

Holmes' Hole Union Wharf Company, Tisbury. Chartered, 1835.

Holyoke and South Hadley Falls Bridge Company. Chartered, May 27, 1865.

Holyoke Machine Company, Holyoke. Organization certified, January 25, 1864.

Holyoke Manilla Company, Holyoke. Organization certified, October 19, 1865.

Holyoke Paper Company, Holyoke. Organization certified, May 19, 1857.

Holyoke Warp Mill, Holyoke. Organization certified, August 8, 1864.

Holyoke Water Power Company, Holyoke. Chartered, 1859. Organization certified, June 25, 1860.

Horn Pond Branch Railroad Company, Boston. Chartered, 1852.

Horton Hat Company, Amesbury. Organization certified, March 24, 1864.

Howard Clock and Watch Company, Roxbury. Organization certified, May 13, 1861.

Howard Fire Insurance Company, Lowell. Chartered, 1848.

Howard Watch and Clock Company, Roxbury. Organization certified, October 2, 1863.

Hurlburt Paper Company, Lee. Organization certified, February 27, 1865.

Hyannis Hotel Company, Barnstable. Chartered, 1865.

Hyde Park Company, Dorchester. Chartered, 1854.

Hyde Park Woolen Company, Dorchester. Chartered, 1863.

I. Washburn and Moen Iron Works, Worcester. Organization certified, January 4, 1865.

Illinois Gold Mining Company of Colorado, Boston. Organization certified, June 5, 1865.

Indemnity Life Insurance Company, Boston. Chartered, May 9, 1865.

India Wharf, The Proprietors of the. Boston. Chartered, 1808.

Indian Orchard Mills, Springfield. Organized and chartered, 1859.

Indian Spring Oil Company, Boston, Organization certified, January 6, 1865.

International Gold Mining Company, Roxbury. Organization certified, November, 1865.

Inverness Copper Company, Boston. Organization certified, August 25, 1864.

Invincible Gold Mining Company, Boston. Organization certified, May 23, 1864.

Ipswich Woolen Mills, Ipswich. Organization certified, February 13, 1865.

Island Pond Copper Manufacturing Company, Boston. Organization certified, May 2, 1864.

J. Russell Manufacturing Company, Greenfield. Organization certified, July 28, 1855.

Jamaica Plain Gas Light Company, West Roxbury. Chartered, 1853.

Jamaica Pond Aqueduct Corporation, Boston. Chartered, 1857.

James Steam Mills, Newburyport. Chartered, 1842.

Job Chase Wharf Company, Dennis. Organized, Feb. 1, 1851.

John Hancock Mutual Life Insurance Company, Springfield. Chartered, 1850.

Johnson Felting Mills. Chartered, March 6, 1865.

Journal Newspaper Company, Boston. Chartered, 1857.

Kent Gold Mining Company, Boston. Organization certified, April 9, 1864.

King Manufacturing Company, Raynham. Organization certified, November 20, 1863.

Kingston Aqueduct Association. Organized, September, 1804.

Kinsley Iron and Machine Company, Canton. Chartered, 1854.

Lafayette Mining Company, Boston. Organization certified, April 7, 1864.

Lagoon Pond Company in Dukes County, Tisbury. Chartered, 1857.

Lake Mining Company, Boston. Organization certified, October 24, 1863.

Lake Shore Petroleum Company, Boston. Organization certified, May 10, 1865.

Lamb Knitting Machine Company, Springfield. Organization certified, May 20, 1865.

Lamson and Goodnow Manufacturing Company, Shelburne Falls. Chartered, 1851; 1853, c. 261.

Lancaster Mills, Clinton and Boylston. Chartered, 1844.

Lancaster Quilt Company, Clinton. Chartered, 1848.

Lane's Cove Pier Company, Gloucester. Chartered, 1828.

Lanesborough Loan and Fund Association. Lanesborough. Organized, January, 1855.

Lawrence Bridge, Proprietors of, Lawrence. Chartered, 1854.

Lawrence Duck Company, Lawrence. Chartered, 1853.

Lawrence Gas Company, Lawrence. Chartered, 1849.

Lawrence Machine Shop, Lawrence. Organization certified, March 19, 1853. Chartered, 1852.

Lawrence Manufacturing Company, Lowell. Chartered, 1831.

Lawrence Petroleum Company, Lawrence. Organization certified, February 9, 1865.

Lawrence Woolen Company, Lawrence. Organization certified, June 13, 1863.

Leavitt Sewing Machine Company, Boston. Organization certified, March 30, 1865.

Lee Woolen Company, Lee. Organization certified, March 28, 1864.

Leicester Water Power Company, Leicester. Chartered, 1846.

Lennoxville Mining and Smelting Company, Boston. Organization certified, April 6, 1864.

Lenox Iron Works, Lenox. Chartered, 1848.

Lenox Plate Glass Company, Lenox. Organization certified, May 30, 1865.

Leominster Reservoir Company, Leominster and Fitchburg. Chartered, 1853.

Lewis Wharf Company, Boston. Chartered, 1834.

Lexington and West Cambridge Railroad Company. Chartered, 1845.

Liberty Square Warehouse Company, Boston. Chartered, 1826.

Lightfoot Currying Oil Company, Boston. Organization certified, June 4, 1864.

Lincoln Wharf Company, Boston. Chartered, 1857.

Linden House Company, Boston. Chartered, April 8, 1865.

Lithographic Power Press Company, Boston. Organization certified, June 10, 1863.

Little's Bridge Corporation, The. Scituate and Marshfield. Chartered, 1825.

Littleton Woolen Company, Boston. Organization certified, February 20, 1865.

Livermore Manufacturing Company, Salem. Organization certified, October 2, 1855.

Liverpool Wharf, The Proprietors of. Boston. Chartered, 1816.

Locks and Canals on Connecticut River, Proprietors of the. Springfield. Chartered, 1792.

Locks and Canals on Merrimac River, Proprietors of the. Lowell, Chartered, 1792.

Logan Copper Mining Company, Boston. Organization certified, February 6, 1864.

London Shoe Tip Company, Boston. Organization certified, December 1, 1863.

Long Island Company, Boston. Chartered, 1849.

Lorberry Coal Company, Boston. Organization certified, October 6, 1863.

Lost Mountain Gold Mining Company of Colorado, Boston. Organization certified, May 26, 1865.

Lowell and Lawrence Railroad Company, Lowell. Chartered, 1846.

Lowell Bleachery, Boston. Chartered, 1833.

Lowell Gas Company, Lowell. Chartered, 1846.

Lowell Horse Railroad Company, Lowell. Chartered, 1863.

Lowell Machine Shop, Boston. Chartered, 1845.

Lowell Manufacturing Company, Boston. Chartered, 1828.

Lowell Mutual Loan and Fund Association, Lowell.

Ludlow Manufacturing Company, Ludlow, Springfield, &c. Chartered, 1849.

Lyceum Hall and Chapel Building, Proprietors of the. Marlborough. Chartered, 1864.

Lyceum Hall in Andover, Proprietors of, Andover. Chartered, 1865.

Lyman Mills, Holyoke. Chartered, 1854.

Lynn and Boston Railroad Company, Lynn. Chartered, 1859.

Lynn Aqueduct Company, Lynn. Chartered, April 4, 1865.

Lynn Gas Light Company, Lynn. Organized, August 28, 1852.

Lynn Mechanics' Fire and Marine Insurance Company. Chartered, 1833.

Lynn Mechanic's Institute, Lynn.

Lyster Copper Company, Boston. Organization certified, April 21, 1864.

Mahanoy Coal Company, Boston. Organization certified, March 14, 1864.

Malden and Melrose Gas Light Company, Malden. Chartered, 1854.

Malden and Melrose Railroad Company, Boston. Chartered, 1856.

Malden Bridge, The Proprietors of. Malden. Chartered, 1787.

Marblehead and Lynn Railroad Company, Lynn. Chartered, April 8, 1865.

Marblehead Gas Light Company, Marblehead. Chartered, 1854.

Marietta Oil Company. Organization certified, March 27, 1865.

Marine Guano and Oil Company, Boston.

Marland Manufacturing Company, Andover. Chartered, 1834.

Marlborough Branch Railroad Company. Chartered, 1852.

Marlborough Gas Light Company, Marlborough. Chartered, 1865.

Marlborough Paper Company, New Marlborough. Organization certified, June 11, 1864.

Martha's Vineyard Steamboat Company, Tisbury. Chartered, May 3, 1865.

Masonic Building Association, New Bedford.

Masonic Temple of Worcester, Proprietors of the. Worcester. Chartered, March 14, 1865.

Massachusetts and Oil Creek Petroleum Company, Boston. Organization certified, April 3, 1865.

Massachusetts and Vermont Beater Press Company. Organization certified, May 3, 1865.

Massachusetts Arms Company, Chicopee. Chartered, 1850.

Massachusetts Company of Colorado, Boston. Organization certified, March 30.

Massachusetts Compressed and Finished Stave Company, Boston. Organization certified August 21, 1865.

Massachusetts Condensing Company, Boston. Organization certified, April 26, 1865.

Massachusetts Cotton Mills, Lowell. Chartered, 1839.

Massachusetts Hospital Life Insurance Company, Boston. Chartered, 1818.

Massachusetts Mining Company, Boston. Organization certified, March 30, 1864.

Massachusetts Mutual Life Insurance Company, Springfield. Chartered, 1851.

Massachusetts Powder Works, Barre. Chartered, 1863.

Massasoit Insurance Company, Springfield. Chartered, 1857.

Massasoit Steam Mill Company Fall River. Chartered, 1845.

Mattapoisett Wharf Company, Rochester. Chartered, 1833.

Maverick Wharf Company, East Boston. Chartered, 1853.

McKay Heeling Machine Company, Middlesex. Organization certified, January 27, 1865.

McKay Turned Shoe Company. Organization certified, August 2, 1864.

Mecca Lubricating Oil Company, Boston. Organization certified, September 16, 1864.

Mechanical Aid Society, Westport.

Mechanics' Mutual Loan and Fund Association, Worcester.

Medford and Charlestown Railroad Company, Charlestown. Chartered, 1855.

Medford Turnpike Corporation, The. Medford, &c. Chartered, 1849.

Medway Branch Railroad Company, Boston. Chartered, 1849.

Melaniline Paint Company, Boston. Organization certified, April 29, 1863.

Melrose and South Reading Horse Railroad Company, Melrose. Chartered, 1863.

Melrose and South Reading Railroad Company, Melrose. Chartered, 1860.

Mercantile Marine Insurance Company, Boston. Chartered, 1823.

Mercantile Savings Institution, Boston. Chartered, 1861.

Mercantile Wharf Corporation, The. Boston. Chartered. 1826.

Merchants' Insurance Company in Boston, The. Chartered, 1816.

Merchants' Woolen Company, Dedham. Organization certified, 1863.

Merrimac Chemical Company, Boston. Organization certified, November 30, 1863.

Merrimac Hat Company, Salisbury. Organization certified, July 24, 1856.

Merrimac Woolen Mills, Dracut. Organization certified, June 4, 1858.

Merrimack Bridge, The Proprietors of the. Haverhill. Chartered, 1794.

Merrimack Insurance Company, Newburyport. Chartered, 1851.

Merrimack Manufacturing Company, Chelmsford. Chartered, 1822.

Merrimack Mills, Dracut. Organization certified, August 3, 1864.

Merrimack Mutual Loan and Fund Association, Lowell.

Merrimack Valley Horse Railroad Company, Lawrence. Chartered, 1863.

Methuen Company, Methuen. Chartered, 1822.

Methuen Woolen Mills, Methuen.

Metropolitan Railroad Company, Boston and Roxbury. Chartered, 1853.

Middleborough and Taunton Railroad Corporation. Chartered, 1848.

Middleborough Gas Light Company, Middleborough. Organization certified, September 4, 1856.

Middleborough Loan and Fund Association. Organization certified, October, 1854.

Middlesex and Kentucky Oil Company, Boston. Organization certified, Dec. 28, 1865.

Middlesex Company, Lowell. Chartered, 1830.

Middlesex Hose Manufacturing Company, Townsend. Organization certified, March 4, 1864.

Middlesex Railroad Company, Boston. Chartered, 1854.

Milford and Woonsocket Railroad Company, Milford. Chartered, 1855.

Milford Aqueduct Company, Milford. Chartered, 1855.

Milford Gas Light Company, Milford. Chartered, 1854.

Milford Hotel Company, Milford. Chartered, 1855.

Mill Pond Wharf, Proprietors of the. Boston. Chartered, 1824.

Mill River Loan and Fund Association, Milford. In operation, 1865.

Miller's River Manufacturing Company, Athol. Organization certified, December 8, 1863.

Mineral Point Mining Company, Boston. Organization certified, April 22, 1864.

Minot Manufacturing Company, Enfield. Chartered, 1837.

Mitchell Granite Company, Boston. Organization certified, April 12, 1864.

Model Lodging House Association, Boston. Chartered, 1854.

Monitorial School in the City of Boston, Proprietors of the. Chartered, 1824.

Monson and Brimfield Manufacturing Company, The. Chartered, 1815.

Monson Woolen Manufacturing, The. Monson. Chartered, 1815.

Montague Boot and Shoe Company, Montague. Organization certified, May 20, 1856.

Montague Gold Mining Company of Nova Scotia, Boston. Organization certified, January 29, 1864.

Monterey Hydraulic Company, Monterey. Chartered, 1848.

Montezuma Gold Mining Company of Nova Scotia. Boston. Organization certified, January 29, 1864.

Monument Mills, Great Barrington. Chartered, 1850.

Morrill Petroleum Stove Company, Boston. Organization certified, June 21, 1865.

Morse Twist Drill and Machine Company, New Bedford. Organization certified, October 8, 1864.

Moseley Iron Bridge and Roof Company of Boston, Boston. Organization certified, September 8, 1864.

Moseley Iron Building Works, Boston. Organization certified, February 4, 1865.

Mount Hope Iron Company, East Bridgewater. Chartered, 1850.

Mount Pleasant Coal Company, Boston. Organization certified, June 16, 1864.

Mount Washington Avenue Corporation, Boston. Chartered, 1853.

Mumford River Reservoir Company, Douglas. Chartered, 1854.

Mystic River Corporation, Charlestown. Chartered, 1852.

Mystic River Railroad, Charlestown. Chartered, 1853.

Nantucket and Cape Cod Steamboat Company, Nantucket. Chartered, 1855.

Nantucket Boot and Shoe Company, Nantucket. Organization certified, June 6, 1859.

Nantucket Gas Light Company, Nantucket. Chartered, 1854.

Narragansett Coal Mining Company, Boston. Organization certified, June 16, 1854.

Narragansett Oil and Guano Company, Boston. Organization certified, November 19, 1862.

Nashawannuck Manufacturing Company, Easthampton. Chartered, 1850.

Nashua and Lowell Railroad Corporation, Lowell. Chartered, 1836.

Nashua Reservoir Company, Worcester County. Chartered, 1842.

National Dock and Warehouse Company, E. Boston. Chartered, 1865, c. 26.

National Insurance Company, Boston. Chartered, 1825.

National Lead Mining Company, Boston. Organization certified, March 28, 1864.

National Union Match Company, Boston. Organization certified, March 29, 1865.

Naumkeag Steam Cotton Company, Salem. Chartered, 1839.

Nelson Copper Mining Company, Boston. Organization certified, April 1, 1864.

Nelson Mills, Winchendon. Chartered, 1844.

Nemasket Manufacturing Company, The. Middleborough. Chartered, 1813.

Neponset Cotton Factory, Canton. Chartered, 1848.

Neponset Reservoir Company, Foxborough. Chartered, 1845.

Neptune Insurance Company in the City of Boston. Chartered, 1830.

New Bedford and Fairhaven Ferry, Proprietors of the. Chartered, 1830.

New Bedford and Fall River Railway Company. Chartered, 1864.

New Bedford and New York Steam Propeller Company. Chartered, 1864.

New Bedford and Taunton Railroad Company, New Bedford. Chartered, 1838.

New Bedford Boot and Shoe Manufactory, New Bedford. Organization certified, June 15, 1861.

New Bedford Bridge, The Proprietors of. New Bedford. Chartered, 1796.

New Bedford Copper Company, New Bedford. Organization certified, February 17, 1862.

New Bedford Cordage Company, New Bedford. Chartered, 1846.

New Bedford Flour Mill Company, New Bedford. Organization certified, January 31, 1856.

New Bedford Gas Light Company, New Bedford. Chartered, 1850.

New Bedford Tanning Company, New Bedford. Organization certified, January 5, 1864.

New Bedford Vineyard and Nantucket Steamboat Company. Chartered, 1854.

New Boston Aqueduct Company, Lancaster.

New Braintree Cheese Manufacturing Company, New Braintree.

New England Broom Company, Boston. Organization certified, July 7, 1862.

New England Coal Company. Organization certified, July 1, 1865.

New England Consolidated Coal Company. Chartered, May 9, 1865.

New England Drum Heating Company, Boston. Organization certified, January 19, 1865.

New England Felt Roofing Company, Boston. Organization certified, May 10, 1865.

New England Glass Company, Boston and Cambridge. Chartered, 1818.

New England Handle Company, Boston. Organization certified, June 22, 1863.

New England Hard Rubber Truss Company, Boston. Organization certified, January 26, 1865.

New England Jewelry Company, Grafton. Organization certified, November 17, 1855.

New England Manufacturing Company, Boston. Organization certified, December 24, 1863.

New England Mining Company, Boston. Organization certified, December 24, 1863.

New England Petroleum Company. Organization confirmed, January 20, 1865.

New England Pump Manufacturing Company. Boston. Organization certified, Nov. 16, 1865.

New England Roofing and Manufacturing Company, Boston. Organization certified, January 12, 1860.

New England Silk Company, Roxbury. Organization certified, June 22, 1865.

New England Slate and Tile Company, Boston. Organization certified, November 6, 1863.

New England Steam Packet Company, Boston. Chartered, March 6, 1865.

New Gregory Gold Mining Company, Boston. Organization certified, May 18, 1864.

New Haven and Northampton Company, Westfield. Chartered, 1862.

New London Northern Railroad Company, Palmer. Chartered, 1860.

New York and Boston Railroad Company, Boston. 1855, c. 400; 1862, c. 128.

Newbury Manufacturing Company, Norton. Organization certified, September 9, 1865.

Newburyport and Amesbury Horse Railroad Company. Chartered, 1864.

Newburyport Bridge, Proprietors of the. Newburyport. Chartered, 1826.

Newburyport Brush Company, Newburyport.

Newburyport Gas Company. Chartered, 1850.

Newburyport Hat Company, Newburyport. Organization certified, April 23, 1863.

Newburyport Railroad Company, Newburyport. Chartered, 1846.

Newburyport Submarine and Wrecking Company. Chartered, 1855.

Newton and Watertown Gas Light Company, Newton. Chartered, 1854.

Newton Chemical Company, The. Waltham. Chartered, 1825.

Newton Mills, Boston.

Newton Mining Company, Boston. Organization certified, March 21, 1864.

Nickerson's Wharf Company, Boston. Chartered, 1860.

Nine Mile Pond Fishing Company, Barnstable. Chartered, 1860.

Nobscusset Point Pier Company, The. Dennis. Chartered, 1814.

Noel Hill Mining Company. Organization certified, May 13, 1864.

Norfolk Manufacturing Company, Dedham. Chartered, 1824.

North Adams Gas Light Company in Adams, Adams. Chartered, 1864.

North Adams Water Company, Adams. Chartered, 1864.

North Adams Woolen Company, North Adams. Organization certified, July 20, 1864. Chartered, March 1, 1865.

North American Fire Insurance Company, Boston. Chartered, 1851.

North Attleborough Branch Railroad Company. Chartered, 1860; 1863, c. 23.

North Attleborough Gas Light Company, North Attleborough. Organization certified, April 13, 1855.

North Bridgewater Gas Light Company, North Bridgewater. Organization certified, September 14, 1859.

North Wayne Tool Company, Boston. Organization certified, November 30, 1864.

Northampton and Williamsburg Street Railway Company. April 4, 1865.

Northampton Bridge, The Proprietors of the, Northampton. Chartered, 1803.

Northampton Gas Light Company, Northampton. Chartered, 1853.

Northampton Street Sugar Refinery, Boston. Organization certified, April 21, 1862.

Norwich and Worcester Railroad Company, Worcester. Chartered, 1836.

Ocean Oil and Guano Company, Boston. Organization certified, March 14, 1864.

Ocean Oil Manufacturing Company, Boston. Organization certified, August 15, 1864.

Ocean Steam Mills, Newburyport. Chartered, 1845.

Oceanic Oil and Guano Company, Boston. Organization certified, March 19, 1860.

Old Colony and Newport Railway Company, Boston. 1862, c. 48, c. 149.

Old Colony Insurance Company, Plymouth. Chartered, 1835.

Old Colony Iron Company, Taunton and Plymouth. Chartered, 1844.

Old Colony Oil Company, Boston. Organization certified, March 4, 1865.

Oldham and Boston Gold Mining Company, Boston. Organization certified, January 8, 1864.

Oriental Coal Oil Company, Boston. Organization certified, August 3, 1860.

Otis Company, Ware. Chartered, 1840.

Ottawa Mining Company, Boston. Organization certified, April 3, 1863.

Otter River Company, Templeton. Organization certified, July 20, 1865.

Otter River Manufacturing Company, Templeton. Chartered, 1845.

Owen Paper Company, Great Barrington. Organization certified, July 2, 1862.

Oxford Plumbago Mining Company, Boston. Organization certified, June 23, 1863.

Pacific Manufacturing Company, Falmouth. Chartered, 1838.

Pacific Mills, Lawrence. Chartered, 1850.

Parker Mills, Wareham. Chartered, 1845.

Parsons Paper Company, Holyoke. Organized, October, 1853.

Patent Heel Company, Boston. Organization certified, January 15, 1864.

Pawners' Bank, Boston. Chartered, 1859.

Pearl Hill Water Company, Fitchburg. Chartered, 1865.

Peck Gold Mining Company, Boston. Organization certified, May 14, 1864.

Pemberton Company, Lawrence. Chartered, 1860.

Pembroke Forge Company, Boston. Organization certified, May 6, 1859.

Pembroke Steam-boat Company, Boston. Chartered, 1860.

Pennsylvania and Canada Lumber and Mining Company, Boston. Organization certified, June, 1865.

People's Fire Insurance Company, Worcester. Chartered, 1847.

People's Perpetual Loan and Fund Association, Boston. Organization certified, August, 1854.

Pepper Knitting Machine Company, Boston. Organization certified, July 15, 1865.

Petrolia Refining Company, Boston. Organization certified, November 7, 1861.

Phillips Wharf Corporation, Salem. Chartered, 1861.

Phœnix Cotton Manufacturing Company, Shirley. Organization certified, July 10, 1852.

Phœnix Hall Association, Fairhaven. Organized, March 4, 1853.

Phœnix Manufacturing Corporation, Taunton. Organization certified, June 10, 1851.

Pigeon Cove Harbor Company, Rockport. Chartered, 1831.

Pigeon Cove Pier Company, Rockport. Chartered, 1826.

Pine Dale Woolen Company, Athol. Organization certified, August 1, 1864.

Pittsfield and North Adams Railroad Corporation. Chartered, 1842.

Pittsfield and New Haven Railroad Company. 1864, c. 132; 1865, c. 176.

Pittsfield Coal Gas Company, Pittsfield. Chartered, 1853.

Pittsfield Woolen Company, Pittsfield.

Plimpton Iron and Steel Manufacturing Company, Boston. Organization certified, January 17, 1865.

Plumb Island Turnpike and Bridge Corporation, Newbury. Chartered, 1806.

Plummer Granite Company, Northbridge. Chartered, 1860.

Plunkett Woolen Company, Hinsdale.

Plymouth Cordage Company, Plymouth. Chartered, 1824.

Plymouth Gas Light Company, Plymouth. Chartered, 1853.

Plymouth Gold Mining Company, Boston. Organization certified, January 6, 1865.

Plymouth Loan and Fund Association, Plymouth. Organization certified, January, 1855.

Plymouth Mills, Plymouth. Chartered, 1846.

Plymouth Woolen and Cotton Factory Company, The. Plymouth. Chartered, 1814.

Plymouth Woolen Mills, Plymouth. Organization certified, April 23, 1864.

Pocasset Manufacturing Company, The. Fall River. Chartered, 1822.

Porter Britannia and Plate Company, Taunton. Organization certified, April 18, 1859.

Prescott Fire and Marine Insurance Company, Boston. Chartered, 1855.

Prince Albert Gold Company, Boston. Organization certified, March 18, 1864.

Prince of Wales Mining and Smelting Company, New Bedford. Organization certified, May 7, 1864.

Providence and Worcester Railroad Company, Worcester. Chartered, 1844.

Provincetown Marine Railway, Provincetown. Chartered, 1848. Probably same now known as Central Marine Railway.

Provincial Gold Mining Company of Nova Scotia, Boston. Organization certified, November 27, 1865.

Provincial Manganese Mining Company, Boston. Organization certified, November 28, 1864.

Putnam Machine Company, Fitchburg. Organization certified, December 4, 1858.

Quincy Railroad Company, Boston. Chartered, 1861.

Quinsigamond House, Proprietors of the. Grafton. Chartered, 1853.

Quinsigamond Iron and Wire Works, Worcester. Organization certified, October 4, 1865.

Reading Agricultural and Mechanic Association, Reading. Chartered, 1831.

Reading Lyceum Hall Association, Reading. Chartered, 1854.

Real Estate and Building Company, Boston. Organized and Chartered, 1861.

Relief Steamboat Company, Boston. Chartered, 1844.

Renfrew Gold Mining and Crushing Company, Boston. Organization certified, May 10, 1864.

Revere Copper Company, Canton. Chartered, 1828.

Revere Gold Company, Boston. Organization certified, June 9, 1864.

Revere House, Proprietors of the. Boston. Chartered, 1854.

Richmond Coal Mining Company, Boston. Organization certified, December 20, 1860.

Richmond Iron Works, Richmond. Chartered, 1842.

Roaring Brook Coal Company, Boston. Organization certified, February 6, 1865.

Rock Mills, Middleborough. Organization certified, March 21, 1865.

Rockport Granite Company of Massachusetts, Boston. Organization certified, February 2, 1865.

Rockport Railroad Company, Rockport. Chartered, 1860.

Rockport Steam Cotton Mills, Rockport. Chartered, 1847.

Rollin White Arms Company, Lowell. Chartered, 1864.

Roscoe Mining Company, Boston. Organization certified, April 14, 1864.

Rosecrans Gold Mining Company of Colorado, Boston. Organization certified, May 26, 1865.

"Rotch's Wharf, New Bedford," New Bedford. Chartered, 1831.

Rowe's Wharf, Proprietors of, Boston. Chartered, 1818.

Roxbury Carpet Company, Roxbury. Organized, 1859. Chartered, 1854.

Roxbury Central Wharf, Proprietors of, Roxbury. Chartered, 1841.

Roxbury Gas Light Company, Roxbury. Chartered, 1852.

Roxbury Steam Mills, Roxbury. Organization certified, December 27, 1865.

Rubber Band Carpet Sweeper Company, Boston. Organization certified, April 3, 1861.

Rubber Sole Shoe Company, Stoneham. Organization certified, October 1, 1863.

Russell Mills, Plymouth. Chartered, 1854.

Russell Paper Company, Lawrence. Organization certified, June 4, 1864.

S. P. Ruggles' Power Press Manufacturing Company, Boston. Organized and Chartered, 1846.

St. Lawrence Mineral Land and Mining Company, Boston. Organization certified, December 14, 1863.

Salamanca Oil and Refining Company, Boston. Organization certified, April 14, 1865.

Salem and Danvers Aqueduct, The Proprietors of the. Salem. Chartered, 1797.

Salem and Lowell Railroad Company, Salem. Chartered, 1848.

Salem and South Danvers Oil Company, Salem. Organization certified, November 14, 1855.

Salem and South Danvers Railroad Company, Salem. Chartered, 1861.

Salem Car Company, Salem. Organization certified, November 26, 1863.

Salem Gas Light Company, Salem. Chartered, 1847.

Salem Laboratory Company, Salem. Chartered, 1819.

Salem Leg Company, Salem. Organization certified, April 27, 1864.

Salem Marine Insurance Company, Salem. Chartered, 1856.

Salem Marine Railway Corporation, Salem. Chartered, 1829.

Salem Mechanics Hall Corporation, Salem.

Salem Turnpike and Chelsea Bridge Corporation, The. Salem. Chartered, 1802.

Salem Union Street Corporation, The. Salem. Chartered, 1808.

Salisbury and Amesbury Gas Light Company, Amesbury. Chartered, 1854.

Salisbury Beach Plank Railroad Company, Salisbury. Chartered, April 27, 1865.

Salisbury Mills, Salisbury and Amesbury. Organized, 1857. Chartered, 1856.

Samoset Mills, Plymouth. Organization certified, February 4, 1857.

Sandy Bay Pier Company, The. Gloucester. Chartered, 1811.

Sargent's Wharf, Proprietors of. Boston. Chartered, 1836.

Saunders Cotton Mills, Grafton. Chartered, 1848.

Saxon Sheet Glass Company, Boston. Organization certified, March 29, 1865.

Saxonville Mills, Framingham. Organization certified, March 7, 1859.

Scipio Iron and Coal Mining Company, Boston. Organization certified, May 16, 1864.

Schuylkill Valley Coal Company, Boston. Organization certified, May 26, 1864.

Secomb Oil Manufacturing Company, Boston. Organization certified, November 8, 1865.

Second Universalist Meeting-house in the town of Cambridge, Proprietors of the. Cambridge. Chartered, 1845.

Second Universalist Meeting-house in Lowell, Proprietors of the. Lowell. Chartered, 1838.

Seneca Oil Well Company, Boston. Organization certified November 1, 1865.

Shaw Manufacturing Company, Wales. Chartered, 1848.

Shawmut Gas Light Company, Boston. Chartered, 1844, May 15, 1855.

Shawmut Mutual Loan and Fund Association, Boston.

Sherman Gold Mining Company, Colorado Territory. Organization certified, May 17, 1865.

Shoe and Leather Dealers' Fire and Marine Insurance Company, Boston. Chartered, 1855.

Shoe Manufacturers' Petroleum Company, Lynn. Organization, 1865.

Silver Creek Coal Company, Boston. Organization certified, January 19, 1865.

Silver Ledge Mining Company, Cambridge. Organization certified, December 24, 1864.

Simpson's Patent Dry Dock Company, Boston. Chartered, 1856.

Smith and Dove Manufacturing Company, Andover. Organization certified, June 28, 1864.

Somerset and Mansfield Railroad Company, Somerset. Chartered, 1864.

Somerset Potter's Works, Somerset. Chartered, 1847.

Somerset Shoe Manufacturing Company, Somerset. Organization certified, June 3, 1864.

Somerville Horse Railroad Company, Boston. Chartered, 1857.

South Abington Loan and Fund Association, South Abington. Organized, March, 1854.

South Bedford Copper Mining Company, Boston. Organization certified, March 22, 1864.

South Boston Gas Light Company, South Boston. Chartered, 1852.

South Boston Iron Company, South Boston. Chartered, 1827.

South Congregational Meeting-House in Lowell, Proprietors of the. Lowell. Chartered, 1831.

South Cove Corporation, Boston. Chartered, 1845.

South Danvers and Lynn Street Railway Company, Lynn. Chartered, 1864.

South Lee Paper Company, South Lee. Organization certified, February 23, 1861.

South of Europe Steamship Company, Boston. Chartered, May 9, Acts 1865, chapter 215.

South Reading Branch Railroad, Boston. Chartered, 1848.

South Reading Ice Company, Boston.

South Reading Mechanic and Agricultural Institution, South Reading. Chartered, 1833.

South Shore Boot and Shoe Company, Boston. Organized, 1864.

South Shore Railroad Company, Boston. Chartered, 1846.

South Wharf Corporation, Boston. Chartered, 1834.

South Wilbraham Manufacturing Company, South Wilbraham. Chartered, 1854.

South Williamstown Cheese Factory Company, South Williamstown.

Spencer Repeating Rifle Company, Boston. Organization certified, January 27, 1862.

Springfield and Farmington Valley Railroad Company, Springfield. Chartered, 1856.

Springfield and Longmeadow Railroad Corporation, Springfield. Chartered, 1848.

Springfield Aqueduct Company, Springfield.

Springfield Bridge, The Proprietors of the. Springfield. Chartered, 1803.

Springfield Fire and Marine Insurance Company, Springfield. Chartered, 1849.

Springfield Gas Light Company, Springfield. Chartered, 1847.

Springfield Horse Railroad Company, The. Springfield. Chartered, 1863.

Springfield Loan and Fund Association, Springfield. Organized, August, 1854.

Springfield Machine Company, Springfield. Chartered, 1850.

Stafford and Chaudiere River Gold Mining Company, Boston. Organization certified, March 8, 1864.

Star Mills, Middleborough. Organization certified, June 7, 1864.

State Mutual Life Assurance Company, of Worcester. Chartered, 1844.

Sterling Gold Mining Company, Boston. Organization certified, December 17, 1864.

Stewart Gold Mining Company, Boston. Organization certified, March 16, 1864.

Stockbridge and Pittsfield Railroad Company, Pittsfield. Chartered, 1847.

Stockbridge Iron Company, Boston. Chartered, 1841.

Stockbridge Water Company, Stockbridge. Chartered, 1851.

Stoneham Branch Railroad Company, Stoneham. Chartered, 1859.

Stoneham Street Railroad Company, Stoneham. Chartered, 1860.

Stony Brook Railroad Corporation, Lowell. Chartered, 1845.

Stoughton Branch Railroad Company, Canton. Chartered, 1844.

Strafford Copper Mining Company, Boston. Organization certified, May 2, 1864.

Sturbridge Cotton Mills, Sturbridge. Chartered, 1836.

Suburban Railroad Company, Boston.

Suffolk Coal Company, Boston. Organization certified, March 8, 1864.

Suffolk Fire Insurance Company, Boston. Chartered, 1859.

Suffolk Gold Mining Company, Boston. Organization certified, July 8, 1864.

Suffolk Glass Company, South Boston. Organization certified, June 5, 1865.

Suffolk Lead Works, Boston. Chartered, 1841.

Suffolk Manufacturing Company, Boston and Lowell. Chartered, 1831.

Suffolk Mutual Loan and Accumulating Fund Association, Boston. Chartered, 1852.

Suffolk Railroad Company, Boston. Chartered, 1857.

Suffolk Venango Oil Company, Boston. Organization certified, April 14, 1865.

Sunapee Mining Company, Boston. Organization certified, March 1, 1864.

Sunderland Bridge, The Proprietors of the. Greenfield. Chartered, 1811.

Sutherland's Falls Marble Company, Boston. Organization certified, April 10, 1865.

Swift River Manufacturing Company, Enfield. Chartered, 1825.

Sycamore Oil Company, Boston. Organization certified, July 18, 1865.

Taconic Mills, Pittsfield. Organization certified, August 9, 1859.

Taunton Branch Railroad Corporation, Taunton and Boston. Chartered, 1835.

Taunton Copper Manufacturing Company, Taunton. Chartered, 1831.

Taunton Crucible Company, Taunton. Organization certified, February 27, 1865.

Taunton Gas Light Company, Taunton. Chartered, 1853.

Taunton Iron Works Company, Taunton. Chartered, 1854.

Taunton Locomotive Manufacturing Company, Taunton. Chartered, 1847.

Taunton Oil Cloth Company, Taunton. Organization certified, June 30, 1857.

Taunton Tack Company, Taunton. Organization certified, October 3, 1855.

Taylor Gold Company, Boston. Organization certified, August 21, 1865.

Third Congregational Meeting-House in Lowell, Proprietors of the. Lowell. Chartered, 1832.

Thorndike Company, Palmer. Chartered, 1836.

Tornwezo Gold Mining Company, Boston. Organization certified, May 27, 1864.

Torrent Rotary Pump Company, Boston. Organization certified, May 13, 1864.

Traders' and Mechanics' Insurance Company, Lowell. Chartered, 1848.

Traveller Newspaper Association, Boston. Chartered, 1858.

Tremont House, The Proprietors of. Boston. Chartered, 1831.

Tremont Improvement Company, Boston and Roxbury. Chartered, 1853.

Tremont Mills, Proprietors of the. Lowell. Chartered, 1831.

Tremont Nail Company, Wareham. Organization certified, September 30, 1859.

Tremont Petroleum Company, Boston. Organization certified, January 3, 1865, and February 13, 1865.

Troy and Greenfield Railroad Company, Greenfield. Chartered, 1848.

Troy Cotton and Woollen Manufactory, Fall River. Chartered, 1814.

Tudor Company, Boston. Organization certified, October 1, 1860.

Type-Setting and Justifying Machine Company, Salem. Chartered, 1863.

Type-Setting Machine Company, Boston. Organization certified, May 15, 1861.

Tyson Iron Company, Boston. Organization certified, April 21, 1864. Dissolved and reorganized under Vermont charter.

Union Association, Brighton. Brighton. Chartered, 1853.

Union Button-Hole Embroidery and Machine Company. Organization certified, December 30, 1863.

Union Car and Engine Company, Boston. Certified, April 27, 1865.

Union Freight Horse Railroad Company, Boston. Chartered, 1863.

Union Gas-Light Company, Boston. Organization certified, April 27, 1864.

Union Gas-Light Company of Boston, The. Boston. Organization certified, Sept. 20, 1865.

Union Gas Works Company, Boston. Organization certified, May 14, 1856.

Union Glass Company, Somerville. Organization certified, January 21, 1854.

Union Manufacturing Company, Dighton. Organization certified, April 25, 1857.

Union Marine Railway, Provincetown. Chartered, 1852.

Union Meeting-House in Worcester, Proprietors of the. Chartered, 1835.

Union Mill Company, Fall River. Chartered, 1860.

Union Pin Manufacturing Company. Organization certified, June 2, 1865.

Union Railway Company, Cambridge. Chartered, 1853.

Union Square Company, Webster.

Union Steam Fan Blower Company, Boston. Organization certified, August 17, 1865.

Union Steam Ship Company, Boston. Chartered, 1859.

Union Straw Works, Foxborough. Organization certified, August 1, 1856.

Union Sugar Refinery, Boston. Organization certified, October 9, 1862.

Union Tile Company. Certified, September 1, 1864.

Union Watch Company, Boston. Organization certified, February 23, 1864.

Union Wharf Company, Boston. Chartered, 1847.

Union Wharf Company, Truro. Chartered, 1831.

Union Wharf Company in Provincetown, The. Provincetown. Chartered, 1833.

United States Combination Lock Company, Boston. Organization certified, January 27, 1865.

United States Hotel Company, Boston. Chartered, 1825; 1840, c. 33.

United States Loan and Fund Association, Boston.

United States Steamship Company, Boston. Chartered, 1863.

United States Telegraph Company, Boston. Charter, 1857.

Universal Safety Match Company, Roxbury. Certified, May 23, 1864.

Upper Locks and Canals on Connecticut River, in the County of Hampshire, The Proprietors of the. Chartered, 1794.

Uxbridge Cotton Mills, North Uxbridge. Chartered, 1840.

Vermont and Massachusetts Railroad Company, Boston. Chartered, 1844.

Victoria Gold Company, Boston. Organization certified, March 18, 1864.

Vineyard Sound Railroad Company, Falmouth. Chartered, 1861.

Voice Printing and Publishing Company, Boston. Organization certified, June 30, 1865.

Vulcan Furnace Company, Boston. Organization certified, November 11, 1864.

Wales Manufacturing Company, Wales. Chartered, 1841.

Wallace Gold Mining Company, Boston. Organization certified, August 9, 1864.

Walter Heywood Chair Company, Fitchburg. Organization certified, August 17, 1854.

Waltham Gas Light Company, Waltham. Chartered, 1853.

Wamesit Power Company, Lowell. Chartered, March 30, 1865.

Wamesit Steam Mill Company, Lowell. Organization certified, October 14, 1853.

Wamsutta Mills, New Bedford. Chartered, 1846.

Warren Color Company, Boston. Organization certified, October 13, 1862.

Warren Cotton Mills, Warren. Chartered, 1854.

Warren Silver, Lead and Copper Mining Company, Boston. Organization certified, June 23, 1857.

Washacum Reservoir Company, Sterling. Chartered, 1854.

Washburn Iron Company, Worcester. Organized and chartered, 1864.

Washington Coal Company, Boston. Organization certified, January 18, 1865.

Washington Gold Mining Company, Boston. Organization certified, August 9, 1864.

Washington Insurance Company, Boston. Chartered, 1824.

Washington Loan and Fund Association, Boston.

Washington Mills, Lawrence. Organization certified, August 5, 1860.

Washington Oil and Mining Company, Boston. Organized, May 13, 1865.

Wason Manufacturing Company, Springfield. Organization certified, April 17, 1862.

Waterloo Copper Mining Company, Boston. Organization certified, October 15, 1863.

Watuppa Manufacturing Company, Fall River. Chartered, 1848.

Waverly Company, Belmont. Chartered, 1855.

Waverly Gold Mining Company, Boston. Organization certified, February 8, 1864.

Wellfleet Marine Insurance Company, Wellfleet. Chartered, 1864.

Wenham Lake Branch Railroad Company, Wenham. Chartered, March 26, 1863.

West Amesbury Manufacturing Company, The. Amesbury. Chartered, 1848.

West Boylston Manufacturing Company, The. W. Boylston. Chartered 1814.

West Cambridge Gas Light Company, Boston. Chartered, 1854.

West Cambridge Horse Railroad Company, Boston. Chartered, 1857.

West Stockbridge Railroad Corporation. W. Stockbridge. Chartered, 1836.

Western Massachusetts Insurance Company, The. Pittsfield. Chartered, 1852.

Western Massachusetts Telegraph Company, Pittsfield. Chartered, 1854.

Western Railroad Corporation, Boston. Chartered, 1833.

Westfield Gas-Light Company, Westfield. Organized, 1861.

Westford Forge Company, Westford. Organization certified, December 13, 1853.

Weymouth Iron Company, Weymouth. Chartered, 1837.

Wheaton Manufacturing Company, Norton. Chartered, 1844.

Wheeler Horse-Shoe Company, Boston. Organization certified, May 2, 1864.

Wheeler Metal Forging Company, Boston. Organization certified, June 22, 1865.

Whipple File Manufacturing Company, Boston. Organization certified, April 28, 1864.

Whipple Nail Manufacturing Company, Boston. Organization certified, April 28, 1864.

Whitman and Miles Manufacturing Company, Fitchburg. Chartered, 1864.

Williams Market, Boston. Chartered, 1849.

Williamsburg Manufacturing Company, Williamsburg. Chartered, April 27, 1865.

Williamsburg Reservoir Company, Williamsburg. Chartered April 24, 1865.

Williamstown Aqueduct Company, Williamstown.

Williamstown Manufacturing Company, Williamstown. Chartered, April 27, 1865.

Winchendon Manufacturing Company.

Winnisimmet Company, Chelsea and Boston. Chartered, 1833.

Winnisimmet Railroad Company, Chelsea. Chartered, 1857.

Woburn Agricultural and Mechanics' Association, Woburn. Chartered, 1830.

Woburn Gas-Light Company, Woburn. Chartered, 1854.

Woods' Hole Railroad Company, Barnstable. Chartered, March 24, 1865.

Worcester and Nashua Railroad Company, Worcester. Chartered, 1845.

Worcester and Nashua Telegraph Company, Worcester. Chartered, 1855.

Worcester Art Association, Worcester. Chartered, March 16, 1865.

Worcester Gas-Light Company, Worcester. Chartered, 1851; 1859.

Worcester Gold and Silver Mining Company, Worcester. Organization certified, November, 1865.

Worcester Horse Railroad Company, Worcester. Chartered, 1861.

Workingmen's Loan and Fund Association, Salem. Organization certified, October, 1855.

Wrentham Branch Railroad Corporation, Wrentham. Chartered, 1853.

Wrentham Manufacturing Company, Wrentham.

Yale and Greenleaf Manufacturing Company, Shelburne Falls. Organization certified, January 23, 1863.

Table C.

American Artificial Limb Company. Abatement allowed.

American Hide and Leather Splitting and Dressing Machine Company. Abatement allowed.

American Insurance Company. Abatement refused.

Archimedean Ventilation Company. Abatement allowed.

Automatic Gas Machine Company. Abatement allowed.

Bemis and Call Hardware and Tool Company. Abatement allowed.

Berkshire Life Insurance Company. Abatement refused.

Boston and Fairhaven Iron Works. Appeal withdrawn.

Boston Evening Courier Association. Abatement allowed.

Boston Gas-Light Company. Abatement refused.

Boston Lumber Company. Abatement allowed.

Boston Paper Collar Manufacturing Company. Appeal withdrawn.

Boston Theatre, The Proprietors of the. Abatement allowed.

Boylston Fire and Marine Insurance Company. Abatement refused.

Cambridge Gas-Light Company. Abatement refused.

Cary Improvement Company. Abatement refused.

Cheshire Railroad Company. Abatement refused.

City Fire Insurance Company. Abatement refused.

Clinton Wire Cloth Company. Abatement refused.

Connecticut River Bridge, The Proprietors of. Abatement allowed.

Conway Fire Insurance Company. Abatement allowed.

Danvers Bleachery. Abatement allowed.

Danvers Carpet Company. Abatement refused.

Dubuque Mining and Water Power Company. Abatement refused.

East Boston Ferry Company. Abatement allowed.

Elliot Fire Insurance Company. Abatement refused.

Elliot Felting Mills. Abatement allowed.

Equitable Marine Insurance Company. Abatement refused.

Essex Merrimack Bridge Company. Abatement allowed.

Fall River, Warren and Providence Railroad Company. Abatement allowed.

Firemen's Insurance Company. Abatement refused.

Fitchburg Railroad Company. Settled,—Appeal withdrawn.

Franklin Insurance Company. Abatement refused.

Gloucester Gas-Light Company. Abatement refused.

Greenville Manufacturing Company. Abatement refused.

Hamilton Manufacturing Company. Abatement allowed.

Hancock Patent Steam Blower Company. Abatement allowed.

Howard Fire Insurance Company. Abatement refused.

Lamson and Goodnow Manufacturing Company. Abatement allowed.

Lane's Cove Pier Company. Abatement allowed.

Lanesborough Loan and Fund Association. Abatement refused.

Leavitt Sewing Machine Company. Abatement refused.

Lewis Wharf Company. Appeal withdrawn.

Littleton Woollen Company. Abatement allowed.

Lowell Gas-Light Company. Abatement refused.

Malden and Melrose Railroad Company. Abatement allowed.

Manufacturer's Insurance Company. Abatement refused.

Massachusetts Mutual Life Insurance Company. Abatement refused.

Mercantile Marine Insurance Company. Abatement refused.

Mercantile Savings Institution. Abatement refused.

Merchants' Insurance Company. Abatement refused.

Merrimack Chemical Company. Abatement allowed.

Merrimack Mills. Appeal withdrawn.

Middleborough Loan and Fund Association. Abatement refused.

National Insurance Company. Abatement refused.

Neptune Insurance Company. Abatement refused.

New Bedford Flour Mills. Abatement allowed.

New Boston Aqueduct Company. Abatement allowed.

New Haven and Northampton Company. Settled,—Appeal withdrawn.

Newburyport Bridge, Proprietors of the. Abatement allowed.

Newton and Watertown Gas-Light Company. Abatement allowed.

North American Fire Insurance Company. Abatement refused.

Old Colony Insurance Company. Abatement allowed.

Patent Heel Company. Abatement allowed.

People's Fire Insurance Company. Abatement refused.

People's Perpetual Loan and Fund Association. Settled,—Appeal withdrawn.

Phœnix Manufacturing Company. Abatement refused.

Pittsfield Coal Gas Company. Abatement refused.

Plimpton Iron and Steel Manufacturing Company. Abatement allowed.

Plymouth Loan and Fund Association. Abatement refused.

Prescott Fire and Marine Insurance Company. Abatement refused.

Providence and Worcester Railroad Company. Abatement refused.

Relief Steamboat Company. Abatement allowed.

Rubber Sole Shoe Company. Abatement allowed.

Salem Turnpike and Chelsea Bridge Corporation, The. Abatement allowed.

Shoe and Leather Dealers' Fire and Marine Insurance Company. Abatement refused.

South Boston Gas-Light Company. Abatement refused.

South Wilbraham Manufacturing Company. Abatement allowed.

Spencer Repeating Rifle Company. Appeal withdrawn.

Suffolk Fire Insurance Company. Abatement refused.

Traders' and Mechanics' Insurance Company. Abatement refused.

Tremont Nail Company. Abatement refused.

Union Button-Hole Embroidery and Machine Company. Abatement allowed.

Universal Safety Match Company. Abatement allowed.

Vermont and Massachusetts Railroad Company. Abatement allowed.

Warren Color Company. Abatement allowed.

Washington Insurance Company. Abatement refused.

Western Massachusetts Insurance Company. Abatement refused.

Table D.

Abington,	$491	27.8	Brighton,	$3,419	50.8
Acton,	293	65.4	Brimfield,	918	77.3
Acushnet,	373	69.3	Brookfield,	386	65.1
Adams,	1,069	00.7	Brookline,	35,989	75.8
Agawam,	162	09.0	Buckland,		87.8
Alford,	2	63.4	Burlington,	51	21.7
Amesbury,	1,228	35.9	Cambridge,	30,147	61.2
Amherst,	468	63.0	Canton,	3,263	26.6
Andover,	6,085	70.5	Carlisle,	158	09.8
Ashburnham,	312	99.2	Carver,	365	95.1
Ashby,	61	37.9	Charlemont,	1	74.4
Ashfield,	18	80.4	Charlestown,	15,666	36.6
Ashland,	96	97.6	Charlton,	81	70.3
Athol,	607	91.5	Chatham,	145	43.8
Attleborough,	285	81.8	Chelmsford,	1,221	53.9
Auburn,	31	83.4	Chelsea,	3,172	61.3
Barnstable,	2,283	17.8	Cheshire,	59	11.0
Barre,	803	41.0	Chester,	14	70.0
Becket,	145	74.8	Chesterfield,		
Bedford,	65	64.2	Chicopee,	3,369	96.6
Belchertown,	67	48.5	Chilmark,	170	41.6
Bellingham,	14	41.0	Clarksburg,		
Belmont,	3,887	20.5	Clinton,	1,491	18.2
Berkley,	16	23.0	Cohasset,	1,051	72.0
Berlin,	106	13.5	Colrain,	18	45.5
Bernardston,	187	54.2	Concord,	3,139	48.1
Beverly,	5,241	89.2	Conway,	512	16.6
Billerica,	676	24.9	Cummington,	3	32.4
Blackstone,	85	12.8	Dalton,	1,257	34.8
Blandford,			Dana,		
Bolton,	404	55.7	Danvers,	822	57.3
Boston,	437,670	81.5	Dartmouth,	2,639	82.3
Boxborough,	169	51.6	Dedham,	5,680	04.9
Boxford,	28	09.5	Deerfield,	272	99.3
Boylston,	52	32.4	Dennis,	921	40.2
Bradford,	396	13.6	Dighton,	379	99.3
Braintree,	1,753	29.2	Dorchester,	17,353	95.9
Brewster,	261	20.5	Douglas,	167	87.2
Bridgewater,	2,560	22.9	Dover,	58	86.8

Dracut,	$160	16.4
Dudley,		
Dunstable,	262	07.5
Duxbury,	1,739	19.9
East Bridgewater,	152	91.9
Eastham,	133	54.6
Easthampton,	4,667	04.8
Easton,	7,973	27.9
Edgartown,	141	94.2
Egremont,	34	41.2
Enfield,	1,310	67.7
Erving,	16	67.5
Essex,	141	29.5
Fairhaven,	1,439	06.6
Fall River,	18,307	26.2
Falmouth,	689	97.3
Fitchburg,	6,864	20.7
Florida,		
Foxborough,	140	87.8
Framingham,	3,720	89.6
Franklin,	134	30.3
Freetown,	159	28.6
Gardner,	383	59.9
Georgetown,	74	33.3
Gill,	17	98.0
Gloucester,	2,750	97.6
Goshen,		
Gosnold,		
Grafton,	1,384	09.0
Granby,	42	26.0
Granville,	2	45.8
Great Barrington,	2,433	31.1
Greenfield,	2,225	60.4
Greenwich,		
Groton,	2,206	22.9
Groveland,	48	19.5
Hadley,	131	88.3
Halifax,	142	28.0
Hamilton,	98	50.2
Hancock,	16	62.0
Hanover,	1,034	17.2
Hanson,	234	69.6
Hardwick,	78	64.9
Harvard,	$568	24.6
Harwich,	166	30.2
Hatfield,	726	43.8
Haverhill,	1,709	91.0
Hawley,		
Heath,		
Hingham,	5,629	95.6
Hinsdale,	940	16.2
Holden,	24	40.0
Holland,		
Holliston,	139	40.0
Holyoke,	1,217	05.0
Hopkinton,	110	00.6
Hubbardston,	34	20.2
Hull,	7	88.6
Huntington,	3	68.7
Ipswich,	1,283	17.1
Kingston,	3,907	51.0
Lakeville,	189	28.0
Lancaster,	948	16.2
Lanesborough,	136	95.0
Lawrence,	3,698	96.2
Lee,	730	79.6
Leicester,	1,770	98.1
Lenox,	315	85.2
Leominster,	1,733	83.2
Leverett,	9	97.2
Lexington,	1,179	49.8
Leyden,	3	81.7
Lincoln,	984	21.1
Littleton,	373	16.9
Longmeadow,	1,461	57.4
Lowell,	20,851	82.4
Ludlow,	20	40.0
Lunenburg,	263	62.1
Lynn,	5,031	60.8
Lynnfield,	426	91.1
Malden,	3,475	34.5
Manchester,	226	87.0
Mansfield,	173	89.7
Marblehead,	2,491	85.7
Marion,	143	75.7
Marlborough,	2,003	41.3

Marshfield,	$633	67.1
Mattapoisett,	97	66.2
Medfield,	280	68.4
Medford,	5,476	60.6
Medway,	678	80.0
Melrose,	1,027	54.6
Mendon,	76	35.9
Methuen,	358	39.9
Middleborough,	2,802	51.4
Middlefield,		
Middleton,	51	68.3
Milford,	622	09.9
Millbury,	186	94.5
Milton,	5,631	42.1
Monroe,		
Monson,	608	06.1
Montague,	109	09.1
Monterey,	22	12.2
Montgomery,	3	32.4
Mount Washington,		
Nahant,	26	64.2
Nantucket,	4,417	56.4
Natick,	283	71.2
Needham,	1,253	89.1
New Ashford,		
New Bedford,	32,865	67.1
New Braintree,	11	38.2
New Marlborough,	6	14.2
New Salem,		
Newbury,	825	95.6
Newburyport,	8,743	45.8
Newton,	21,131	31.7
North Andover,	1,142	94.4
N. Bridgewater,	488	78.3
N. Brookfield,	303	91.8
North Chelsea,	174	71.0
North Reading,	511	11.8
Northampton,	6,808	77.8
Northborough,	797	62.5
Northbridge,	616	78.0
Northfield,	363	09.3
Norton,	88	09.4
Oakham,	12	55.5
Orange,	$17	25.0
Orleans,	266	68.8
Otis,		
Oxford,	423	65.7
Palmer,	702	17.2
Paxton,		
Pelham,		
Pembroke,	132	01.9
Pepperell,	524	48.0
Peru,	3	32.4
Petersham,	263	86.7
Phillipston,	47	52.3
Pittsfield,	4,372	04.8
Plainfield,		
Plymouth,	5,902	51.8
Plympton,	37	43.7
Prescott,		
Princeton,	220	42.6
Provincetown,	1,330	28.6
Quincy,	2,850	68.8
Randolph,	1,580	24.9
Raynham,	1,846	43.3
Reading,	372	46.9
Rehoboth,	11	26.6
Richmond,	5	84.3
Rochester,	46	64.8
Rockport,	1,231	74.4
Rowe,	5	04.9
Rowley,	57	47.6
Roxbury,	29,280	38.4
Royalston,	255	22.3
Russell,		
Rutland,		54.6
Salem,	31,255	59.3
Salisbury,	984	82.2
Sandisfield,	18	43.5
Sandwich,	879	24.0
Saugus,	211	51.3
Savoy,		
Scituate,	271	83.5
Seekonk,	10	64.7
Sharon,	276	05.9
Sheffield,	386	08.3

Shelburne,	$1,826	84.9	Waltham,	$11,892	10.3
Sherborn,	420	64.7	Ware,	126	59.4
Shirley,	763	51.9	Wareham,	1,080	80.0
Shrewsbury,	51	61.1	Warren,	141	16.9
Shutesbury,			Warwick,	36	15.1
Somerset,	493	47.9	Washington,	25	78.0
Somerville,	2,853	21.5	Watertown,	5,210	07.9
South Danvers,	2,139	88.1	Wayland,	487	84.0
South Hadley,	1,167	07.0	Webster,	77	60.5
South Reading,	2,023	42.9	Wellfleet,	88	39.0
South Scituate,	987	88.0	Wendell,	35	06.2
Southampton,	4	96.7	Wenham,	105	38.6
Southborough,	523	38.6	West Boylston,	614	22.1
Southbridge,	289	74.3	W. Bridgewater,	1,193	55.9
Southwick,	20	78.2	West Brookfield,	221	40.6
Spencer,	177	56.7	West Cambridge,	1,819	90.3
Springfield,	22,959	80.4	West Newbury,	185	14.1
Sterling,	919	80.9	West Roxbury,	19,483	69.2
Stockbridge,	3,874	32.7	West Springfield,	1,260	44.8
Stoneham,	188	95.4	West Stockbridge,	309	62.5
Stoughton,	373	43.9	Westborough,	258	92.9
Stow,	202	21.6	Westfield,	1,269	71.8
Sturbridge,	193	89.1	Westford,	985	88.9
Sudbury,	324	76.7	Westhampton,	4	21.2
Sunderland,	73	63.9	Westminster,	129	11.8
Sutton,	81	44.8	Weston,	1,366	78.4
Swampscott,	6,833	35.3	Westport,	556	98.3
Swanzey,	103	75.6	Weymouth,	1,079	31.1
Taunton,	11,787	47.4	Whately,	154	06.9
Templeton,	365	70.9	Wilbraham,	33	26.2
Tewksbury,	624	59.2	Williamsburg,	272	84.5
Tisbury,	658	22.0	Williamstown,	92	33.7
Tolland,			Wilmington,	95	44.6
Topsfield,	652	01.0	Winchendon,	569	34.3
Townsend,	89	72.6	Winchester,	1,634	98.2
Truro,	162	98.5	Windsor,		
Tyngsborough,	186	68.4	Winthrop,	144	64.2
Tyringham,	47	93.1	Woburn,	952	63.6
Upton,	28	23.3	Worcester,	22,863	88.6
Uxbridge,	793	49.5	Worthington,		
Wales,	83	01.9	Wrentham,	477	26.9
Walpole,	1,310	75.1	Yarmouth,	1,576	02.3